INTRODUCTION

Financial Accounting II course builds on Financial Accounting I together with the course on Corporate Reporting and Business Analysis and covers advanced issues in financial accounting. It provides an integrated approach to accounting standards and practices on the fact that a single event may have multiple reporting effects and participants must be familiar with many accounting standards that allow them to generate professional and complete solutions.

AIMS

The main objectives of this course are:
1. Advance in the principles that govern the presentation of financial statements
2. Understand the structure and content of advanced financial statements like the statement of comprehensive income and the statement of changes in equity
3. Learn how to integrate different accounting standards in order to provide solutions to accounting and financial reporting issues.

METHODOLOGY

The methodology used in this course will be case based. Participants will work on different cases that will allow them to integrate separate financial reporting vs. consolidated financial reporting issues and integrated cases that allow them to practice in providing complete solutions to financial reporting problems.

EVALUATION

The evaluation of the course will be based on the following criteria:

20% Class participation
30% Groups presentations
50% Final Exam

No matter how high the evaluation on the participation may be, in order to get a passing grade on the subject, the participant needs to pass the written part of the evaluation.
BIBLIOGRAPHY