

Course: Financial Accounting

credits: 5

Course code	IFCB20FA1A	Modes of delivery	Assignment
Name	Financial Accounting		Guest lecture
Study year	2022-2023		Individual supervision
ECTS credits	5		Lecture
Language	Dutch, with parts in English	Assessments	Financial Accounting - Computer, organised by STAD examinations
Coordinator	K.A. Duursma		

Learning outcomes

Level 3

7. Finance Operations and Reporting

The student drafts and analyses external accountability reports for all stakeholders in accordance with applicable guidelines, laws and regulations,

Content

SHORT DESCRIPTION

Knowledge of the requirements of IFRS/IASB and a critical understanding of issues and alternatives, of the whys and wherefores of financial reporting in an international context.

Conceptual framework and contextual background; exploring detailed issues and problems of financial reporting for individual companies and for group and multinational companies. In-depth consideration of financial statement analysis within a dynamic international context.

Book: International Financial Reporting & Analysis, Eight Edition
David Alexander c.s.; CENGAGE; ISBN 978-1-4737-6685-3

Example of professional tasks and products:

1. Preparing (parts) of financial statements (financial position, income statement, cash flows, consolidated financial statements, currency translation)
2. Analysing and interpreting financial statements, whilst being aware of the needs of the users and possible manipulations by management

Included in programme(s)

International Finance & Control

School(s)

School of Business, Marketing and Finance