

Course unit title:	Financial Reporting Practice								
Course unit code:	ACC 403								
Type of course unit:	Optional								
Level of course unit:	Bachelor (1st Cycle)								
Year of study:	4								
Semester when the unit is delivered:	1 or 2								
Number of ECTS credits allocated :	6								
Name of lecturer(s):	Ms Loukia Sergiou								
Learning outcomes of the course unit:	<ul style="list-style-type: none"> • Report and appraise the statutory requirements and International Accounting Standards in relation to company financial statements • Produce and demonstrate financial statements for internal and external reporting purposes • Prepare for publication consolidated accounts for groups of companies and business combinations • Analyse and interpret financial statements 								
Mode of delivery:	Face-to-face								
Prerequisites:	Knowledge obtained in Financial Accounting								
Recommended optional program components:	None								
Course contents:	This course aims to provide students with a thorough knowledge and understanding of advanced financial reporting. Most specifically, students will be encouraged to apply and develop further these studies to the preparation and interpretation of financial accounting information.								
Recommended and/or required reading:	Textbook ACCA (2012/13). <i>Financial Reporting textbook Paper F7 (International)</i> , BPP Learning Media.								
Planned learning activities and teaching methods:	Through lectures, class discussion and questions students understand the statutory requirements and the relevant International Accounting Standards in preparing and presenting financial statements.								
Assessment methods and criteria:	<table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Class Participation</td> <td style="text-align: right;">5%</td> </tr> <tr> <td>Midterm Examination</td> <td style="text-align: right;">15%</td> </tr> <tr> <td>Written Assignment</td> <td style="text-align: right;">10%</td> </tr> <tr> <td>Final Examination</td> <td style="text-align: right;">70%</td> </tr> </table>	Class Participation	5%	Midterm Examination	15%	Written Assignment	10%	Final Examination	70%
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Language of instruction:	English								
Work placement(s):	No								