COURSE DETAIL

ELEMENTS OF FINANCIAL ACCOUNTING
Country United Kingdom - England
Host Institution London School of Economics
Program(s) London School of Economics
UCEAP Course Level Upper Division
UCEAP Subject Area(s) Economics Business Administration
UCEAP Course Number 103
UCEAP Course Suffix
UCEAP Official Title ELEMENTS OF FINANCIAL ACCOUNTING
UCEAP Transcript Title FINANCIAL ACCOUNTNG
UCEAP Quarter Units 6.00
UCEAP Semester Units 4.00

Course Description

This course examines fundamental principles of financial accounting for the purposes of external reporting. The course starts with a discussion of the framework of financial accounting: its nature, intents, and purposes, and the context and environment in which it operates. This includes, and eventually entails, the need for, and various sources of, accounting regulation and accounting standards. The course unpacks various core financial accounting concepts and conventions, but the course also looks into the processes used to record, summarize, and present financial accounting information as well as, crucially, its interpretation. This course focuses on the preparation, interpretation, and limitations of company financial statements for external reporting, and the regulatory framework in which financial reports are prepared.

Language(s) of Instruction
English

Host Institution Course Number
AC102

Host Institution Course Title
ELEMENTS OF FINANCIAL ACCOUNTING

Host Institution Course Details
https://www.lse.ac.uk/resources/calendar2023-2024/courseGuides/AC/2023_AC102.htm

Host Institution Campus

Host Institution Faculty

Host Institution Degree

Host Institution Department
Accounting

Course Last Reviewed

2023-2024

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