

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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