

## COURSE DETAIL

### ADVANCED FINANCIAL ACCOUNTING

**Country**

United Kingdom - Scotland

**Host Institution**

University of Edinburgh

**Program(s)**

University of Edinburgh

**UCEAP Course Level**

Upper Division

**UCEAP Subject Area(s)**

Business Administration

**UCEAP Course Number**

144

**UCEAP Course Suffix****UCEAP Official Title**

ADVANCED FINANCIAL ACCOUNTING

**UCEAP Transcript Title**

ADV FIN ACCOUNTING

**UCEAP Quarter Units**

8.00

**UCEAP Semester Units**

5.30

## Course Description

The course builds on knowledge obtained in the Financial Accounting modules of Accountancy 1 and 2 to explore some of the more complex and controversial areas of financial reporting. The object is to develop a critical understanding of conceptual issues in financial accounting as well as to enhance technical and analytical skills. The course covers the advanced analysis and interpretation of the annual report, some of the more complex accounting standards not addressed in earlier courses, and current issues in financial reporting. The course broadens students' horizons by examining the regulations, techniques, and debates surrounding topics such as fair value accounting; accounting for financial instruments; revenue recognition; intangible assets, and accounting in specialist sectors. Students are also introduced to accounting for capital reconstruction.

## Language(s) of Instruction

English

## Host Institution Course Number

ACCN10008

## Host Institution Course Title

ADVANCED FINANCIAL ACCOUNTING

## Host Institution Campus

Edinburgh

## Host Institution Faculty

Business School

## Host Institution Degree

## Host Institution Department

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