

# COURSE DETAIL

## CONTEMPORARY ISSUES IN 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**

151

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

CONTEMPORARY ISSUES IN FINANCIAL ACCOUNTING

**UCEAP Transcript Title**

ISSUE/FIN ACCOUNTNG

**UCEAP Quarter Units**

6.00

**UCEAP Semester Units**

4.00

## Course Description

The course analyses accounting practices and processes from the point of view of investors. The course examines revenue recognition, tangible and intangible assets, the reporting of financial instruments, off-balance-sheet accounting, stock-based compensation, as well as, issues related to the differential approaches to measurement including historical cost and fair values. However, the exact composition of the topics may vary from year to year driven by the latest developments in financial reporting, standard-setting and related debates. The course enhances students' understanding of contemporary issues in financial accounting. Throughout the course, taken-for-granted "wisdoms" are evaluated and challenged.

### Language(s) of Instruction

English

### Host Institution Course Number

AC331

### Host Institution Course Title

CONTEMPORARY ISSUES IN FINANCIAL ACCOUNTING

### Host Institution Campus

### Host Institution Faculty

### Host Institution Degree

### Host Institution Department

Accounting

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