

## Advanced Financial Accounting

Accounting and Finance, Business School

College of Social Sciences

### Details

**Code** 22683

**Level of study** Third/Final year

**Credit value** 20

**Semester** 1+2

**Pre-requisite modules** Company Accounting and Accounting Theory - [22678](#)  
[\(/undergraduate/studyabroad/modules/data/12/12/211/02/26/22678.aspx\)](#)

**Other pre-requisites** None

### Module description

The module will cover selections from the following topics: financial analysis and valuation, earnings per share, foreign currency translation, leasing, financial instruments, off balance sheet transactions, research and development expenditure, long-term contracts, segmental reporting, pensions, derivatives, revenue recognition, cash flow statements, as well as contemporary issues in financial accounting as they arise.

### Teaching and learning methods

2 hr lectures weekly, plus 1 class fortnightly