

Financial Analysis and Accounting II

Module 2, 2021-2022

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Course description

The purpose of this course is to understand the theory, concepts and methods of financial accounting information particularly in the areas of financial statements, current and long-term assets and liabilities. The procedures and practices under International Financial Reporting Standards (IFRS) and Russian Accounting Standards (RAS) will be applied to the various topics in corporate financial accounting and reporting.

Course requirements, grading, and attendance policies

The course grade is based on final exam, group projects, quizzes and class participation. The maximum amount of points available for each component is as follows:

Group Projects, Cases, Homework, and In-Class Participation	38	pts
Midterm	12	pts
<u>Closed-Book Final Exam</u>	<u>50</u>	<u>pts</u>
Total	100	pts

To pass the course students have to receive at least 20 points out 50 at the final written examination, and perform all group projects. For group projects, all students are to be divided into groups up to five people. Submission deadlines are to be specified in the instructions to the group projects.

Course contents

The content of individual lecture below is tentative, possible changes can be made according to the agreement with the students.

1. Financial Accounting and Reporting. Current Assets

Statement of financial position, Statement of profit or loss and other comprehensive income. Current Assets: Inventories; Accounts Receivable

- 2. Non-Current Assets**
Property, Plant and Equipment; Leasing; Intangible Assets
- 3. Equity and Liabilities**
Liabilities, provisions and contingencies. Stockholders' equity
- 4. Presentation of published financial statements. Statement of Cash Flows**
Preparing Financial Statements. Statement of Cash Flows: Operating, Investing and Financing Activities
- 5. Consolidated Financial Statements and Complex Financial Analysis**
Consolidation procedures, Complex Analysis of Financial Statements, Integrated Reporting

Course materials

Harrison, W.T., Horngren, C.T., Thomas C.W. (2013) Financial Accounting, 9th ed.

FIA Foundations of Financial Accounting FFA (ACCA F3): Interactive Text Paperback by BPP Learning Media

ACCA F7 Financial Reporting: Study Text by BPP Learning Media

Academic integrity policy

Cheating, plagiarism, and any other violations of academic ethics at NES are not tolerated.