Программа курса Financial Reporting

1. **The conceptual and regulatory framework for financial reporting**

1. The need for a conceptual framework and the characteristics of useful information

2. Recognition and measurement

3. Regulatory framework

4. The concepts and principles of groups and consolidated financial statements

**B) Accounting for transactions in financial statements**

1. Tangible non-current assets

2. Intangible assets

3. Impairment of assets

4. Inventories and agriculture

5. Financial instruments

6. Leasing

7. Provisions and events after the reporting period

8. Taxation

9. Reporting financial performance

10. Revenue

11. Government grants

12. Foreign currency transactions

**C) Analysing and interpreting the financial statements of single entities and groups**

1. Limitations of financial statements

2. Calculation and interpretation of accounting ratios and trends to address users’ and stakeholders’ needs

3. Limitations of interpretation techniques

4. Not-for-profit, and public sector entities

**D) Preparation of financial statements**

1. Preparation of single entity financial statements

2. Preparation of consolidated financial statements for a simple group

**E) Employability and technology skills**

1. Use computer technology to efficiently access and manipulate relevant information.

2. Work on relevant response options, using available functions and technology, as would be required in the workplace.

3. Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools.

4. Present data and information effectively, using the appropriate tools.