

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
G531	Financial Reporting Techniques	1	3	0	0	3	7

Prerequisites	
Admission Requirements	

Language of Instruction	
Course Type	
Course Level	Masters Degree
Objective	
Content	
References	

Theory Topics

Week	Weekly Contents
1	Financial reporting theory
2	Financial reporting theory
3	Alternative approaches in financial reporting
4	The role of financial reporting in market economy
5	The problem of measurement in financial reporting
6	Alternative measurement approaches
7	Recognition and qualitative characteristics of financial statements
8	Normative accounting theory
9	Positive accounting theory
10	Management compensation theory
11	Earnings management
12	Reporting manipulations
13	International accounting (international financial reporting)
14	International accounting (international financial reporting)