

Content

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

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| Prerequisites | |
| Admission Requirements | |

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|-------------------------|----------------|
| 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) |