## 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)	