



APPLIES TO ACADEMIC YEAR 2004/2005

EXC 2401 Financial Accounting II

Program

Responsible for the course

Janicke L Rasmussen

Department

Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

6

Objective

The course will look further into the components of the financial statements.

It analyses how different international accounting principles that are used by companies will affect the financial statements and thus the financial ratios derived from them. Furthermore, the students will learn how to measure performance with the use of cash flow, and will be introduced to the concept of consolidation.

Prerequisites

Students should have previous knowledge from Financial Accounting 1 or an equivalent course.

Compulsory literature

Sutton, Tim. 2000. *Corporate financial accounting and reporting*. 2nd ed. Essex: Pearson Education.
Articles

Recommended literature

None.

Course outline

Topics include:

- Key conceptual issues of financial accounting
- Financial investments
- Equity accounting and consolidation
- Transactions and operations in foreign currencies
- Employment costs
- Cash flow statement
- Financial statement analysis

Computer-based tools

Computer-based tools will not be used in teaching, but are recommended in problem-solving.

Course structure

The course is based on 42 hours of teaching in the form of lectures and exercises.

Evaluation

A three-hour individual written examination concludes the course.

Evaluation code(s)

EXC 24011 Written exam accounts for 100% of the final grade in the course EXC 2401 Financial Accounting II, 6 credits.

Aids at the examination

All aids are allowed

Makeup exam

A re-sit is held in connection with the next scheduled regular exam in the course.