

## Financial Accounting 2

**ECTS** : 3

**Volume horaire** : 18

### **Description du contenu de l'enseignement :**

Topic 1: Conceptual Framework, Liabilities, Loss contingencies and employment costs. Topic 2: Inventory. Topic 3: Revenue recognition Topic 4: Receivables. Topic 5: Tangible assets Tema 6: Intangible assets.

### **Compétence à acquérir :**

By the end of the course students should be able to: - Solve any new accounting problem using the knowledge acquired in this and previous courses. - Understand the effect of accounting policies on the figures reported on the financial statements. Skills development: -Initiative and self-learning -The ability to select and assign priorities within restricted resources and to organize work to meet tight deadlines -Work in teams. -Present, discuss, report and defend views effectively. Attitudes: - Compliance with the fundamental ethical principles. - Commitment to continual improvement and lifelong learning.

### **Mode de contrôle des connaissances :**

un contrôle continu (50%) et un examen (50%)