

Global Learning Semesters

Course Syllabus

Course: ATEC-105 Financial Accounting

Department: Accounting and Banking

Host Institution: Intercollege, Nicosia, Cyprus



Course Summary		
Course Code	Course Title	Recommended Credit Hours
ATEC-105	Financial Accounting	3
Semester Offered	Contact Hours	Prerequisites
Please contact us	42-45	None
Department	Level of Course	Language of Instruction
Accounting and Banking	Lower Division	English

Course Description

The course deals with the recording of capital transactions and preparation of financial accounts. It looks at the acquisition and disposal of fixed assets, accruals and prepayments, year-end adjustments and the extended trial balance. It also looks at the preparation of accounts from incomplete records.

Prerequisites

None

Topic Areas

1. Recording capital transactions - maintaining records and accounts relating to capital expenditure
2. Recording income and expenditure
3. Preparing accounts
4. Accruals and prepayments
5. The trial balance and stocks
6. Incomplete records
7. Extended trial balance

Readings and Resources

Required Textbook

- AAT-UNIT 4, 5, BPP Textbook