

Global Learning Semesters

Course Syllabus

Course: BANK-301 Financial Reporting Analysis and Planning

Department: Accounting & Banking

Host Institution: Intercollege, Nicosia, Cyprus



Course Summary		
Course Code	Course Title	Recommended Credit Hours
BANK-301	Financial Reporting Analysis and Planning	3
Semester Offered	Contact Hours	Prerequisites
Fall, Spring	42	BANK-261
Department	Level of Course	Language of Instruction
Accounting & Banking	Upper Division	English

Course Description

- Financial Reporting Framework: The Conceptual Aspect, Source of Authority, The Regulatory Framework, knowledge of Statements and Accounting Practice, Audit and Corporate Governance, What is Profit?
- Limitations of Historic Cost Statements, Financial Reporting: The Practical Aspects: Valuation of Tangible Assets, Valuation of Intangible Assets, Fair Value Accounting, Accounting for Liabilities, Financial statements-form and content, Accounting for Investment and Business Combinations.
- Capital Structures: Capital Reorganization, Valuation of Businesses.
- Interpretation of Financial Reports: Ratio Analysis, Cash. Flow statement and Cash Flow Analysis.
- Management Control: Cost Behavior, Capital Investment, Plans, Forecast and Budgets

Instructor

Mr Marios Nicolaou

Course Aims and Objectives

On Completion of the course students should be able to:

- A clear understanding of the statutory requirements and accounting standards adopted in the construction of financial reports and accounts.
- A clear understanding of the contents of financial reports
- A detailed study of financial analysis.
- A clear understanding of business valuation
- A selective study of business planning and decision making.

Teaching Methods

The course is delivered through a mixture of lectures, presentations, tutorials and practical exercises and assignments

Course Teaching Hours

42 hours (24 hours lectures/presentations + 18 hours tutorials and practical exercises). The course is delivered during the Fall and Spring semesters in 14-weeks (3 hours/week)

Evaluation and Grading

Homework: 20%
Mid-Term: 30%
Final Exam: 50%

Readings and Resources

Required Textbook

- CIB. Financial Reporting. Analysis and Planning.
- CIB Management of Information Systems