

## Global Learning Semesters

### Course Syllabus

Course: BANK-330 Advanced Accounting

Department: Accounting and Banking

Host Institution: Intercollege, Nicosia, Cyprus



Course Summary		
Course Code	Course Title	Recommended Credit Hours
BANK-330	Advanced Accounting	4
Semester Offered	Contact Hours	Prerequisites
Please contact us	42-45	None
Department	Level of Course	Language of Instruction
Accounting and Banking	Upper Division	English

### Course Description

The course covers the nature and use of accounting information, relating to business entities, available to practicing bankers. The legal and regulatory framework within which information is produced is reviewed as are the limitations of published accounts. From this basis the analysis of a business is developed and an introduction to business planning will also be included in the syllabus.

### Prerequisites

None

### Topic Areas

1. Financial Reporting Framework
2. Financial Reporting – the Practical Aspects
3. Capital Structures
4. Ratio Analysis
5. Management Control

### Readings and Resources

#### Required Textbook

- D. Z. Alexander and A. Britton, Financial Reporting, International Thomson Business Press.
- J. R. Edwards and H. J. Mellett, Accounting for Banking Students, CIB/Bankers Books.