

## Advanced Accounting

UGRA\_015625

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Departments	Department of Economics, Finance & Accounting
Teaching Languages	English
ECTS	3
Teacher responsible	Montse Díaz Almazan - montse.diaz@esade.edu

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### Course Goals

To deepen and broaden the knowledge acquired in the accounting course in order to be able to assess and understand the usefulness of accounting for other areas of a company as well as externally.  
Learn to read and understand the Financial Statements.

### Previous knowledge

This course requires some previous knowledge on financial accounting

### Prerequisites

This course requires some previous knowledge on financial accounting

### Teaching methodology

This course is mainly practical.

There will be no formal split between lectures and participatory sessions. Sessions will be organized according to the development of the learning process.

### Description

### Course contribution to program

The course is relevant to learn and understand other courses in the accounting-financial area, for understanding the economic environment: the daily news or your everyday decisions of personal spending; and to develop skills and capabilities such as rigour & analytical capacity.

### Short description

The Advanced Accounting course builds on the content developed in the accounting course and further explores how firms create an accounting information system that will serve as a basis for future decision-making.

This course is mainly practical

## Bibliography

David Alexander, Christopher Nobrd, Financial Accounting: an international introduction, Harlow. Financial Times. Prentice Hall (Book)

## Activities

Analytical exercises

Quizzes/tests

Group presentations

Case study resolution

Interaction with visiting guest professionals

Project development and presentation

## Content

#	Topic
1	Financial Accounting Learn to record more complex transactions between companies and third parties, allowing firms to prepare quality financial statements that reflect a true and fair view of their situation. To deepen the understanding of key accounting issues such as accrual accounting.
2	Financial Analysis
3	Management Accounting Focuses on internal information that managers use to improve their information base for decision-making.

## Assessment

Tool	Assessment tool	Category	Weight %
In-class analysis and discussion of issues	Participation	Retake and ordinary round	10.00%
Quizzes/tests	Tests	Retake and ordinary round	30.00%
Group project	Group project	Ordinary round	60.00%
Final individual project	Individual project	Retake	60.00%

## PROGRAMS

G114S-Global Governance Exchange Program (Undergraduates: Law)  
G114S Year 1 (Optative)

GEL23-Bachelor of Global Governance, Economics and Legal Order (Undergraduates: Law)  
GEL23 Year 2 (Optative)