

Course Title	<b>ACCOUNTING II</b>
Course Purpose and Objectives	The objective of this course is to deepen students' understanding of financial reporting and analysis. It covers advanced topics such as regulatory frameworks, governance, detailed financial statement preparation, and comprehensive analysis of financial information. The course is aimed at students who have a basic understanding of accounting and wish to enhance their skills for practical application in business environments.
Learning Outcomes	<ol style="list-style-type: none"> <li>1. Explain the purpose and roles within the regulatory framework for financial reporting.</li> <li>2. Describe the governance responsibilities in financial statement preparation.</li> <li>3. Prepare detailed financial statements including the statement of financial position and the statement of profit or loss.</li> <li>4. Differentiate between profit and cash flow and prepare a statement of cash flows.</li> <li>5. Apply accounting techniques for accrued expenses, prepaid expenses, receivables, and payables.</li> <li>6. Calculate and interpret key financial ratios for profitability, liquidity, and efficiency and present conclusions from financial statement analysis to stakeholders.</li> </ol>
Course Content	<ul style="list-style-type: none"> <li>• Regulatory Framework and Governance</li> <li>• Financial Statement Preparation</li> <li>• Disclosure Notes and Events after Reporting Period</li> <li>• Statement of Cash Flows</li> <li>• Advanced Accounting for Transactions</li> <li>• Interpretation of Financial Statements</li> </ul>