1. Name of the course

Advanced Financial Accounting

1. Department responsible for the course or equivalent

Faculty of economics, department of finance and credit

1. Lecturer (name, academic title, e-mail)

Anna Vysotskaya, associate professor, [avysotskaya@sfedu.ru](mailto:avysotskaya@sfedu.ru),

1. Semester when the course unit is delivered

1 (autumn)

1. Teaching hours per week

3

1. Level of course unit (for ex., Second cycle – Master level)

Second cycle – Master level

1. ECTS credits

5

1. Admission requirements

No special admission requirements

1. Course objectives (aims)

* to reveal the basics of accounting and financial reporting;
* to master the terminological apparatus, methods, techniques, research tools and making informed management decisions in enterprises.

1. Course contents

Business organizations, stakeholders and the external environment

Organizational structure, main functions and management features

Accounting and reporting systems, control (Compliance) and compliance with principles and standards

Conduct and management of commercial activities

Personal efficiency and communication in business

Professional ethics in accounting and business

1. Learning outcomes

After completing the course, the students are expected to be able to:

* analyze the relationship between economic phenomena, processes and institutions at the micro-and macro-level;
* identify key features of financial management;
* evaluate of exogenous and endogenous risks of business activities

1. Planned learning activities and teaching methods (for ex., lectures with a variety of examples and practice)

Lectures, presentation, case study, workshops

1. Assessment methods and criteria

Project, discussion, individual and group tasks, presentations

Essay – 10 points

Presentation – 10 points

Class participation – 20 points

Students are expected to get at least 60 points in order to complete the course.

Test – 50 points

1. Course literature (recommended or required)
2. Albrecht, W. Steve, and Chad O. Albrecht. Fraud Examination and Prevention . Mason: Thomson South-Western, 2004.
3. Black Book – Web Searches for Investigators. 9 Jan. 2009 <http://www.blackbookonline.info/>.
4. Forensic and Investigative Accounting 4th Edition, by D. Larry Crumbley, Lester E. Heitger, and G. Stevenson Smith, 2009, CCH, Incorporated
5. Education and Training in Fraud and Forensic Accounting, by U.S. Department of Justice, Office of Justice Programs, National Institute of Justice Special Report, 2007 http://www.ncjrs.gov/pdffiles1/nij/grants/217589.pdf
6. 2010 Report To The Nation On Occupational Fraud & Abuse, by Association of Certified Fraud Examiners(ACFE) http://www.acfe.com/rttn/rttn-2010.pdf
7. Ten Warnings for the Accountant Who Wants To Do a Good Job on the Witness Stand, by George B. Pearson, Jr., Former Judge Supreme Court of Delaware, July 1952
8. The Effective Use of Benford’s Law to Assist in Detecting Fraud in Accounting Data, by Cindy Durtschi, William Hillison, and Carl Pacini, 2004, Journal of Forensic Accounting http://www.auditnet.org/articles/JFA-V-1-17-34.pdf
9. Wells, Joseph. “Irrational Ratios.” Journal of Accountancy. 11 Dec. 2008 http://www.journalofaccountancy.com/Issues/2001/Aug/IrrationalRatios.htm