

MACC-503: Corporate Financial Reporting

The objectives of this course are to 1) increase your familiarity with advanced financial reporting topics by considering the economics of selected transactions, 2) develop your understanding regarding whether and how treatment under generally accepted accounting principles captures the economics of those transactions and events, and 3) enhance your ability to rigorously evaluate corporate financial reports. The course builds on the concepts and methods introduced in Intermediate Accounting taking the perspective of both the user and the preparer of financial statement information. It examines in more detail the FASB/GAAP accounting model and the financial reporting environment, including management reporting incentives. The course focuses on contemporary reporting issues critical to understanding corporate financial statements, emphasizing the interpretation of financial statement disclosures and how this information is used by analysts to evaluate the financial health of a firm.

Credits: 3

Program: Master of Accounting