

Identification	Subject	FIN 880: Financial Reporting and Analysis – 3KU credits (6ECTS)	
	Program	MBA	
	Department	Economics and Management	
	Term	Fall, 2022	
	Instructor	Orkhan Talibzade	
	Email	orkhan.talibzada@khazar.org	
	Classroom/hours	Bashir Safaroglu str, room 45, Hours 08.30 am – 11.00 am	
Prerequisites	ACC 801 Financial Accounting		
Language	English		
Compulsory/Elective	Compulsory		
Textbooks and course materials	<i>Core textbook:</i> <i>Financial Reporting (International and UK stream)</i> by BPP Learning Media, 2021 <i>Financial Reporting (International and UK stream)</i> by Kaplan Learning Media 2021		
Course objectives	To enable student to prepare financial reports both for single entities and for groups in accordance with the international accounting standards and to evaluate financial performance of those entities.		
Course outline	In this course students will have the opportunity to delve deeper into accounting themes including conceptual and regulatory framework of financial reporting, preparation of financial statements and ratio analysis. The course enables students to learn and work independently in financial reporting.		
Learning outcomes	Appreciate the role of conceptual and regulatory framework in the development and harmonization of accounting standards; Treat the effects of events in accordance with International financial reporting standards (IFRSs); Prepare and disclose financial reports both for single company and group of companies in line with IFRSs; Evaluate financial statements.		
	Group discussion		X
	Lecture		X
	Problem solving		X
Evaluation Criteria	Methods	Date/deadlines	Percentage (%)
	Midterm Exam		30
	Case studies		10
	Class Attendance		5
	Activity		5
	Quizzes		10
	Final Exam		40
	Total		100
Policy	Participation: Attendance in each 3 lectures bears 1 point. The students are required to attend all classes as part of their studies and those having legitimate reasons for absence (illness, family bereavement etc.) are required to inform the instructor. Students exceeding the 25% absence limit will not be allowed to participate at final exam. Quiz: Each quiz has specific format which contains MCQs and/or written questions. In each quiz students will have approximately 10 minutes to answer the questions. Case study: Students will be provided with the relevant financial data and will be asked to		

		perform ratio analysis for the hypothetical companies. Exams: The mid-term and final exams will be a mix of multiple choice and/or open questions. The number of questions and their division into multiple choice and open questions will be determined as the course progress and based on the students’ performance in the quizzes.	
Tentative Schedule			
Week	Date/Day	Topics	Textbook/Assignments
1		Introduction to Financial Reporting, Conceptual framework	Chapters 1, 6, 7
2		Statement of Financial Position: Tangible - Intangible Non-current Assets and impairment	Chapters 2, 3, 4, 5
3		Statement of Financial Position: Financial instruments	Chapters 9
4		Statement of Financial Position: Forex, Lease, Taxiation;	Chapters 10, 12, 13
5		Statement of Financial Position: Other standards, Provisions, Events after reporting period	Chapter 8, 14, 15
6		Statements of Cash Flows. Quiz 1	Chapter 16
7		Statement of profit or loss and other comprehensive Income; Revenue	Chapters 11
8		Midterm Exam,	
9		The Consolidated Statement of Financial Position	Chapter 17, 18
10		The Consolidated Income Statement	Chapter 19
11		Accounting for Associates	Chapter 20, 21
12		Basics of Analysis; Liquidity of Short-Term Assets, Related Debt-Paying Ability	Chapter 22
13		Profitability. Quiz 2	Chapter 22
14		Case study and Revision	
15		Revision and Discussion	
		Final exam	