

SCHOOL OF ECONOMICS AND MANAGEMENT**UNDERGRADUATE COURSES AVAILABLE IN ENGLISH FOR STUDENTS
ON THE ERASMUS PROGRAM****FALL SEMESTER 2019****DEPARTMENT OF ACCOUNTING AND FINANCE****AFN 111 FINANCIAL ACCOUNTING I (7 ECTS)**

The main purpose of this course is to assist in understanding the use of accounting in the business environment. The course examines issues concerning the preparation, presentation and analysis of the financial statements to make investment, credit and management decisions. Specifically, the course covers the accounting cycle, the double entry system, the basic accounting equation, the accruals concept and adjustment entries, and the preparation of the financial statements. The course covers topics relating to the accounting treatment of inventories, debtors, cash, tangible and intangible assets, short and long-term liabilities and capital. Finally, the course covers the preparation of cash flow statement, and key financial ratios. The course relies heavily on Accounting Theory and Accounting Principles.

AFN 211 MANAGERIAL ACCOUNTING AND COSTING I (7 ECTS)

The main purpose of Management Accounting is to assist managers in planning, controlling and evaluating the business activities, as well as in their decision making. Topics addressed in the course are basic cost classification and cost behavior concepts, new manufacturing environment and activity-based costing (ABC), use of cost data in cost-volume-profit analysis, budgets, standard costs and variance analysis, accounting responsibly and using of management accounting in decision making.

AFN 222 CORPORATE FINANCIAL MANAGEMENT (7 ECTS)

This course covers applications of Net Present Value (NPV) to capital budgeting investments, the risk-return trade-off, portfolio management, market efficiency, the cost of capital, financial leverage (debt policy or optimal capital structure), dividend policy, and basic valuation techniques.

Coordinators of Departments

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