

## Financial Accounting

**Teacher:** Prof. Dr. B. Schöndube-Pirchegger

### Class Schedule:

Wednesday (L)	11:15 a.m. - 01:45 p.m.	G22A-013
Tuesday (T)	09:15 a.m. - 10:45 a.m.	G22A-020

The tutorial will be given by Tina Bensemann, M.Sc. The first tutorial session will be on April 14, 2009.

### Course Description:

The course provides an introduction to financial accounting. Starting with technical aspects of bookkeeping and in particular the double-entry bookkeeping system, fundamental principles of financial accounting are covered. This includes revenue and expense recognition and valuation principles for different balance sheet items.

### Textbook:

Sutton  
Corporate Financial Accounting and Reporting  
2nd Edition

Lecture Notes:	Exercises:	Answer Sheets:
▶ Notes 1	▶ Week 16: P2.3, P2.4, P2.6, P2.7	▶ P2.4a
▶ Notes 2	▶ Week 17: P3.2, P3.3	▶ P3.3a
▶ Notes 3	▶ Week 18: P3.4, P3.6, P3.7, P4.3	▶ P4.3a-c
▶ Notes 4	▶ Week 19: P4.4, P4.5, P4.8, P5.3	▶ P4.4b
▶ Notes 5	▶ Week 20: P5.4, P5.6, P5.7	▶ P5.4b,c
▶ Notes 6	▶ Week 21: Addition 5; P6.2, P6.4	
▶ Notes 7	▶ Week 22: Whitsun break	
▶ Notes 8	▶ Week 23: P6.5	▶ P6.5a
▶ Notes 9	▶ Week 24: P8.2, P8.5, P8.6	
▶ Notes 10	▶ Week 25: P8.7	
▶ Notes 11	▶ Week 26: P9.5, P9.6, P9.9	
▶ Notes 12	▶ Week 27: P9.10; Exam 2008; Midterm 2008	
	▶ Week 28: P10.3, P10.7, P10.8	▶ P10.7