

## 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        |