

Course Code: ACYAVA2

Course Title: Advanced Financial Accounting and Reporting 2

Course Description:

This course ACYAVA2, Advanced Financial Accounting and Reporting – Part 2, is a continuation of Advanced Financial Accounting and Reporting – Part 1. Discussion of topics in this course is based upon fundamentals of valuation accounting and accounting theory particularly home-branch relationship, business combinations, consolidation of balance sheet, inter-company profit transactions in inventories, and inter-company gain transactions in plant assets. This course will also include other special topics such as accounting for insurance contracts and built-operate-transfer (BOT) and similar schemes.

Department: Accountancy

References:

- ACYAVA1 Handouts
- Beams, F. et. al. (2017). *Advanced Accounting, 13th Edition*. Prentice Hall, Inc.
- Guerrero, P.P. and J.F. Peralta (2017). *Advanced Accounting, Volume 2: A Procedural Approach*. GIC Enterprises & Co., Inc.
- Tan, P. et. Al (2018). *Advanced Financial Accounting, 3th Edition*, McGrawHill.
- Hoyle, J.B. et al. (2018). *Advanced Accounting, 13th Edition*. McGrawHill.
- Millan, Z.V.B. (2018). *Advanced Accounting Part 2*. Bandolin Enterprise
- Larsen, E.J. (2014). *Modern Advanced Accounting*. McGraw-Hill.
- Vicente, M.V.V. (2011). *Advanced Accounting Volume 2*. Mutual Books, Inc.
- Tan, P., Lee, P. (Latest edition). *Advanced Financial Accounting, An IAS and IFRS Approach*. Singapore: McGraw-Hill Education (Asia).
- Valix, C.T.; Peralta, J.F. and Valix C.A.M. (2019). *Intermediate Accounting Volume 3*. GIC Enterprises.
- Philippine Accounting Standards (PAS)/Philippine Financial Reporting Standards (PFRS)
- Philippine Interpretations IFRIC
- Philippine Interpretations SIC
- International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS)
- Financial Accounting Standards Board (FASB) Statements on Not-for-Profit Organizations
- CPA Review Materials
- AICPA Uniform CPA Board Examinations
- Philippine CPA Board Examinations

ONLINE RESOURCES:

- www.ifrs.org
- www.wiley.com
- www.cengageasia.com
- www.mhhe.com
- www.pearsonhighered.com
- www.iasplus.com
- www.coa.gov.ph