

**Course Code:** ACYAVA3

**Course Title:** Advance in Financial Accounting and Reporting 3

**Course Description:**

This course (ACYAVA3 or Advanced Topics in Financial Accounting & Reporting 3) covers advanced topics in financial accounting and reporting based on international financial reporting standards. It will discuss advanced topics such as accounting for hyperinflationary economies, foreign currency, derivatives & hedging, and accounting for specific organizations such as not-for-profit organizations (NPOs) and government institutions based on the Government Accounting Manual (GAM).

**Department:** Accountancy

**Reference:**

- ACYAVA3 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
- Government Accounting Manual (GAM)

**ONLINE RESOURCES:**

- [www.ifrs.org](http://www.ifrs.org)
- [www.wiley.com](http://www.wiley.com)
- [www.cengageasia.com](http://www.cengageasia.com)
- [www.mhhe.com](http://www.mhhe.com)
- [www.pearsonhighered.com](http://www.pearsonhighered.com)
- [www.iasplus.com](http://www.iasplus.com)

- [www.coa.gov.ph](http://www.coa.gov.ph)