

MODULE CODE	AC531E2
MODULE TITLE	Advanced Financial Reporting II
CONTACT HOURS	24 hours
ACADEMIC AREA	Accounting
CREDITS	4 ECTS
MODULE DESCRIPTION	

This advanced module addresses the most complex and contested areas of financial reporting under IFRS, where technical rules meet significant management judgement. It covers the recognition and measurement of financial instruments under IFRS 9, insurance contracts under IFRS 17, revenue recognition under IFRS 15, and fair value measurement under IFRS 13, together with the fast-developing area of sustainability and ESG disclosure under the IFRS S1 and S2 standards. Students work through in-depth case analyses that reflect the real reporting dilemmas faced by multinational firms, weighing the tension between faithful representation and the discretion that principles-based standards allow. The module strengthens the strategic thinking, technical depth, and disclosure judgement expected in senior financial reporting and assurance roles.