

Master Program “Financial analytics”

Title of the course

IFRS

SEMESTER: 1

MODULE: 2

Course	IFRS	
Instructor	Visiting Professor Robin Joyce	
Credits	ECTS	Hours
	3	108
Classes	Lectures (hours)	Seminars (hours)
	14	14
Learning outcomes	A comprehensive understanding of IFRS and the ability to master the major and complex tasks involved in practical examples.	
Topics	Russian Banking System, Tangible and Intangible Assets. Leasing. Financial Instruments, Related Parties, Cash Flow Statements, Deferred Tax, Revenues, Insurance Contracts, Practical Consolidation	
Text (Main literature)	Bank of Russia Supervision Report latest edition 2017 (or later) edition of the EU Tacis IFRS Workbooks Articles: academic, professional, news, analysis Text extracts as appropriate	
Assessment	The final grade will be based on: 100% Exam	
Teaching Methods	Lectures, seminars, presentations, teamwork, problem solving, test / individual tasks	