

# Course Description – Curriculum 2018

**Subject:** AC411 Advanced Accounting 1

**Credits:** 3

**Prerequisite:** AC311 and AC312

**Description:** Accounting for Business Combinations; Accounting for investments in associates, joint venture, and subsidiaries; Accounting for joint arrangement; Preparation of consolidated financial statements; Accounting for foreign currency transactions and hedging of foreign currency transactions; Translation of foreign currency financial statements; Disclosure of related party transactions; and operating segments.