

## EMB 1001: Accounting (Core Foundations)

Accounting information and firm value. Corporate financial statements examined from a user perspective, focusing on interpretation and decision making. Difference between internal information systems and those used for external reporting. Accounting systems for strategic planning, decision-making, and control and performance evaluation. Topics: Financial reporting requirements, financial statements, budgeting, cost analysis, activity-based costing and management, fundamentals of tax planning.

**Credits:** 3.0