

Business Administration

Professors

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Learning Outcomes

Upon completion of this course students will be able to

- assess and evaluate accounting information for proper preparation of financial statements using IFRS and ASPE.
- identify issues relating to revenue and expense recognition and apply the appropriate criteria for recording them.
- apply appropriate recognition and measurement standards for the classes of assets listed in the course objectives.

Course Objectives

This course will cover the following content:

- The Canadian Financial Reporting Environment
- The Conceptual Framework Underlying Financial Reporting
- The Accounting Information System
- Reporting Financial Performance
- Financial Position and Cash Flows
- Revenue Recognition
- Cash and Receivables
- Inventory
- Investments
- Property, Plant & Equipment, Accounting Model Basics
- Depreciation, Impairment, and Disposition
- Intangible Capital Assets and Goodwill

Evaluation Procedure

Term Work	
• Case (group)	5%
• Homework	10%
• Preassessments	10%
• Chapter summary and feedback (group)	15%
• Concept Map	15%
Chapter Exams (4) & Final Exam	45%
Total	100%

Required Texts/Resources

Intermediate Accounting Volume I, Kieso, Weygandt et al, 12th Canadian edition.

Calculator

Students will require a financial calculator for this course. Texas Instruments BA-II Plus is recommended, but any brand or model of financial calculator, which can perform time-value-of-money calculations, is acceptable.

