

# 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.



