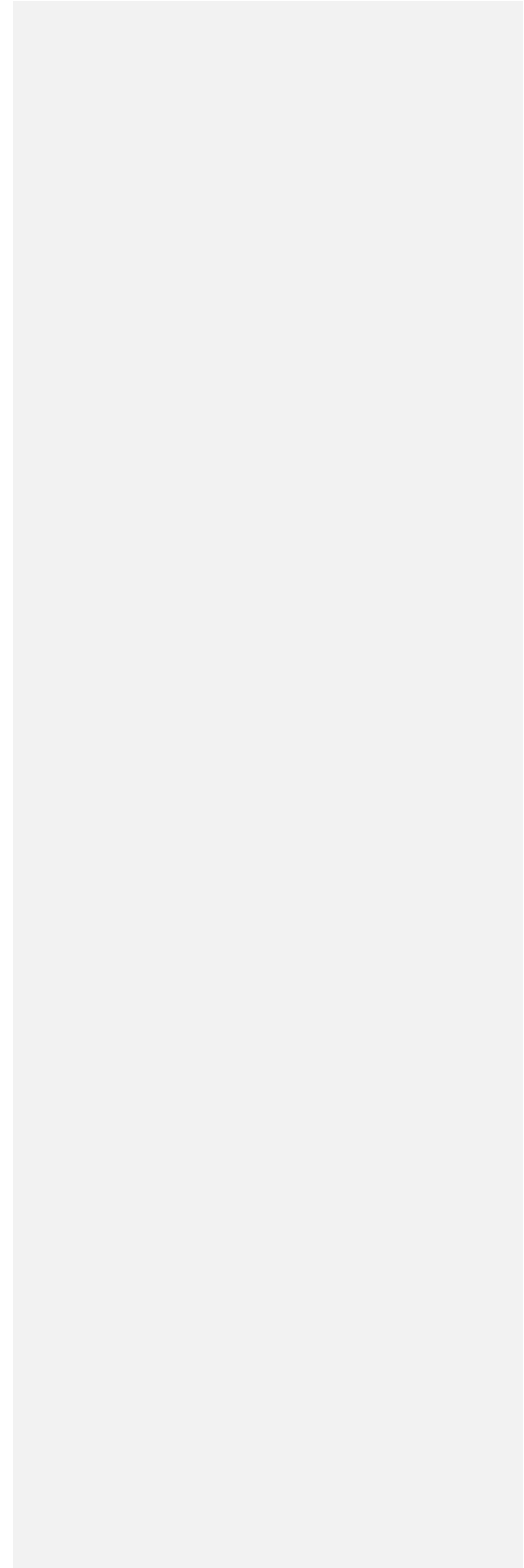


# Business Administration

Course Number:

**BUAD 273**



**Professors**

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**Learning Outcomes**

Upon completion of this course students will be able to

apply appropriate recognition and measurement standards under IFRS and ASPE, with supporting calculations, for the following specialized topics:

- o Liabilities: current and non-current
- o Equity including share retirement and dividend allocation
- o Complex financial instruments
- o Income taxes including deferred income tax as triggered by temporary differences and loss carry-forwards
- o Pensions and employee benefits including defined contribution and defined benefit plans
- o Leases including operating and finance leases
- o Accounting changes and prior period errors

prepare basic and diluted earnings per share disclosures as required under IFRS.

assess and evaluate accounting information for proper preparation of cash flow statements using the indirect and direct methods, under IFRS and ASPE.

**Course Objectives**

This course will cover the following content:

See Course Schedule

**Evaluation Procedure**

Term Work (pre-assessments, case)	10 <del>5</del> %
<u>Homework</u>	<u>10</u> %
Mid-term Exam	40 <del>5</del> %
Final Exam	40 <del>5</del> %
Total	100%

**Notes**

**Website:** [A Moodle 2-aa4 581.81 208.51 0.384 ref263.5 581.81 0.35999 0.384 ref263.86 581.8](#)



