

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: <ul style="list-style-type: none">o Liabilities: current and non-currento Equity including share retirement and dividend allocationo Complex financial instrumentso Income taxes including deferred income tax as triggered by temporary differences and loss carry-forwardso Pensions and employee benefits including defined contribution and defined benefit planso Leases including operating and finance leaseso 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.
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Course Objectives

This course will cover the following content: See Course Schedule
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Evaluation Procedure

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

