

CCFC 512. FINANCIAL ACCOUNTING 2.

Credits: 3

Offered by: Administration & Governance (School of Continuing Studies)

This course is not offered this catalogue year.

Description

A detailed review of the accounting for current and long term assets and liabilities, intangibles and shareholders' equity; determination of accounting income and the treatment of prior period adjustments and extraordinary items; working capital and flow of funds; financial statement presentation; partnerships. Current practices and the relevant CICA recommendations will be reviewed in terms of theoretical concepts and principles.

- Prerequisites: CCFC 511 and CMS2 500
- Corequisite: CMS2 621

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