

CCFC 613. FINANCIAL ACCOUNTING 3.

Credits: 3

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

This course is not offered this catalogue year.

Description

The underlying concepts and accounting treatment of inter-corporate investments, foreign currency, interim reporting and accounting for not-for-profit including a detailed examination of CPA Canada recommendations. Reporting of relevant financial information and the preparation of consolidated financial statements with emphasis on their economic substance rather than legal form.

- Prerequisites: CCFC 512 or CCFC 612
- Corequisites: CCFA 605
- Restrictions: Not open to students who have taken CCFC 513.

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