Course: Business Administration 2 — credits: 5

Course code	IFCB19BAD2A
Name	Business Administration 2
Study year	2026-2027
ECTS credits	5
Language	English
Coordinator	B. Baldew
Modes of delivery	Tutorial
Assessments	Business Administration 2 - Computer, organised by STAD examinations

Learning outcomes

1. The student understands and makes the appropriate journal entries for plant assets, natural resources and intangible assets.
2. The student understands and makes the appropriate journal entries for liabilities and the methods for the presentation and analysis.
3. The student understands and can record the following items related to the equity of corporations: share transactions, dividends and retained earnings.
4. The student understands and makes the appropriate journal entries for investments and the consolidated financial statements.
5. The student can prepare and analyze cash flows and a statement of cash flows.
6. The student can discuss, identify, explain and/or describe financial statement analyses with means of ratios.

Content

In this course the focus lies on recording / administrating the firm’s business transactions and monitoring how the financial position is evolving. This will be done for several subjects like plant assets, natural resources, intangible assets, liabilities, share transactions, dividends, retained earnings and investments. Next, financial reporting is subject of this course. In the first year you learned about the balance sheet, profit and loss statement and cash flow statement as the most important financial reporting instruments. In this course we will build further on this by introducing the consolidated financial statements and a statement of cash flows. Last subject is about analysing the financial statements with using financial ratios. This is all done for drafting financial statements necessary for correctly monitoring the financial position and reporting this to management and the external stakeholders. The financial reporting is in line with the IFRS guidelines.

The course is build on the textbook 'Financial Accounting with International Financial Reporting Standards' (4th edition) by Weygandt, Kimmel and Kieso.

Included in programme(s)

International Finance & Control

School(s)

Business & Law

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