

ACCOUNTING (ACCT)

ACCT 150 Financial Accounting I

3 Credits

This course introduces financial accounting concepts and principles and includes the recording and reporting of business transactions, completion of the accounting cycle as well as the preparation and interpretation of financial statements. The objectives of accounting are explored considering users of financial statements and an introduction to accounting standards - IFRS and ASPE. Topics include the accounting for cash, accounts receivable, inventory and payroll liabilities.

Prerequisites

English Studies 12, English First Peoples 12 or equivalent. Math 11 or equivalent or satisfactory performance on the CAT III assessment test.

Transfer Credits

Explore transfer credit opportunities by visiting the BC Transfer Guide (<http://www.bctransferguide.ca>)

ACCT 151 Financial Accounting II

3 Credits

This course extends beyond the topics covered in Financial Accounting I requiring students to analyze financial statements to determine a company's financial health and interpret the information for management purposes. Accounting for different business structures is addressed. The statement of cash flows is prepared and analyzed. Further topics include long-term assets, current and long-term liabilities, and shareholders' equity.

Prerequisites

ACCT 150

Transfer Credits

Explore transfer credit opportunities by visiting the BC Transfer Guide (<http://www.bctransferguide.ca>)

ACCT 250 Inter. Financial Accounting I

3 Credits

This course builds on introductory financial accounting concepts and principles with a focus on a more detailed study of assets and revenues. The conceptual framework underlying financial reporting is explored as a basis for reporting and analysis of financial statements. Topics include current assets, investments, capital assets, intangible assets and revenue recognition.

Prerequisites

ACCT 151 and MATH 150 or in the absence of MATH 150, the successful entry into the PDDPA Program.

Transfer Credits

Explore transfer credit opportunities by visiting the BC Transfer Guide (<http://www.bctransferguide.ca>)

ACCT 251 Inter. Financial Accounting II

3 Credits

This course is the second part of intermediate financial accounting with a focus on a more detailed study of liabilities and shareholders' equity. The principles, policies and procedures of accounting are applied to the reporting and analysis of financial statements. Topics include current and non-current liabilities, complex financial instruments, shareholder's equity, earnings per share, leases, income taxes, pensions and the statement of cash flows.

Prerequisites

ACCT 250

Transfer Credits

Explore transfer credit opportunities by visiting the BC Transfer Guide (<http://www.bctransferguide.ca>)

ACCT 252 Management Accounting

3 Credits

This is an introductory course in cost and management accounting with a focus on the preparation and use of accounting information for managerial planning and control. The development and interpretation of cost information is explored within the context of strategic decision-making. Topics include cost accounting fundamentals, cost-volume-profit analysis, job costing, activity-based costing, pricing, budgeting, and decision-making using cost information. Students will use Excel to solve management accounting problems and scenarios.

Prerequisites

ACCT 150

Transfer Credits

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ACCT 253 Intermediate Management Accounting

3 Credits

This course expands on introductory cost and management accounting topics within the context of strategic decision-making. The focus is on a more detailed study of costs, costing systems, processes, and analytical techniques used in the planning and control of business operations. Topics include cost allocation, product costing, joint and by-product costing, spoilage, and inventory cost management. Students will use Excel to solve management accounting problems and scenarios.

Prerequisites

ACCT 252

Transfer Credits

Explore transfer credit opportunities by visiting the BC Transfer Guide (<http://www.bctransferguide.ca>)



ACCT 254 Auditing

3 Credits

This course is an introduction to auditing standards and procedures including the role of the auditor in the execution of an audit. Topics covered include audit planning, materiality, internal controls, audit sampling, audit evidence, and reporting. Students will be introduced to audit data analytics as a tool used in the interpretation of audit evidence and presentation of audit findings.

Prerequisites

ACCT 251

Transfer Credits

Explore transfer credit opportunities by visiting the BC Transfer Guide (<http://www.bctransferguide.ca>)

ACCT 255 Advanced Management Accounting

3 Credits

This course expands on introductory and intermediate cost and management accounting topics within the context of strategic decision-making. The focus is on a more detailed study of quantitative and non-quantitative information used in the planning and control of business operations. Topics include pricing decisions, transfer pricing, customer profitability strategy and analysis, analysis of cost behaviour, performance measurement, and continuous improvement methodologies. Learners will use Excel to solve management accounting problems and scenarios.

Prerequisites

ACCT 253

Transfer Credits

Explore transfer credit opportunities by visiting the BC Transfer Guide (<http://www.bctransferguide.ca>)

ACCT 257 Advanced Financial Accounting

3 Credits

This course covers topics in advanced financial accounting under both International Financial Reporting Standards (IFRS) and Canada's Accounting Standards for Private Enterprise (ASPE). Topics include investments in equity securities, business combinations, consolidations, foreign currency transactions and accounting for not-for-profit and public sector organizations.

Prerequisites

ACCT 251

Transfer Credits

Explore transfer credit opportunities by visiting the BC Transfer Guide (<http://www.bctransferguide.ca>)

ACCT 270 Data Analytics for Accounting

3 Credits

This course provides a comprehensive introduction to business analytics and data visualization in accounting. Topics include big data, data quality, data extraction, data transformation, data presentation, and databases as well as descriptive, diagnostic, predictive and prescriptive analytics. Learners will apply the processes, methodologies, and practices used to transform data into useful analysis to support business decision-making. The course includes an introduction to data analytics tools to create data visualizations.

Prerequisites

MGMT 280

Transfer Credits

Explore transfer credit opportunities by visiting the BC Transfer Guide (<http://www.bctransferguide.ca>)

ACCT 299 Strategy and Performance Management

3 Credits

This course focuses on the formation and implementation of business strategy and the management of an organization's performance. Topics include vision and mission, internal and external analysis, organizational analysis and design, competitive strategy, corporate-level strategies, corporate governance, corporate ethics, social responsibility, and organizational performance. Students will evaluate the financial position of businesses through case studies and real-world examples by drawing upon management accounting and strategic management principles to make recommendations.

Prerequisites

ACCT 253; Co-requisite: ACCT 255

Transfer Credits

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