

# ACCOUNTING (ACCT)

## Department of Management, Gordon S. Lang School of Business and Economics

By combining the conceptual and quantitative elements of accounting while promoting the integration of theory and practice, the accounting major provides graduates with the academic requirements for the postgraduate pursuit of a Professional Accounting designation. Students will develop the technical, analytical, evaluative and communication skills needed for a successful career in accounting and related management areas.

The program provides a strong foundation of accounting and general business knowledge while allowing significant opportunity to develop breadth and depth of knowledge in related areas of study.

Students pursuing a professional accounting designation should visit the Department of Management website for links to the requirements.

Elective options enable students to select courses which support or complement their primary field of study.

## Degree Requirements

(20.00 Total Credits)

| Code                                      | Title                       | Credits   |
|---|-----------------------------|-----------|
| Required Core Courses                     |                             | 13.00     |
| Restricted Electives (see semester 7 & 8) |                             | 1.00      |
| MGMT*1100                                 | Business Career Preparation | 0.00      |
| Liberal Education Electives               |                             | 1.50      |
| Free Electives                            |                             | 4.50      |
| <b>Total Credits</b>                      |                             | <b>20</b> |

## Major

| Code              | Title                                   | Credits |
|-------------------|---|---------|
| <b>Semester 1</b> |   |         |
| ACCT*1220         | Introductory Financial Accounting       | 0.50    |
| ECON*1050         | Introductory Microeconomics             | 0.50    |
| MATH*1030         | Business Mathematics                    | 0.50    |
| MGMT*1000         | Introduction to Business                | 1.00    |
| <b>Semester 2</b> |   |         |
| ACCT*1240         | Applied Financial Accounting            | 0.50    |
| ECON*1100         | Introductory Macroeconomics             | 0.50    |
| HROB*2090         | Individuals and Groups in Organizations | 0.50    |
| MCS*1000          | Introductory Marketing                  | 0.50    |
| 0.50 electives    |   | 0.50    |
| <b>Semester 3</b> |   |         |
| ACCT*2230         | Management Accounting                   | 0.50    |
| MCS*2020          | Information Management                  | 0.50    |
| MGMT*1100         | Business Career Preparation             | 0.00    |
| STAT*2060         | Statistics for Business Decisions       | 0.50    |
| 1.00 electives    |   | 1.00    |
| <b>Semester 4</b> |   |         |
| ACCT*3330         | Intermediate Financial Accounting I     | 0.50    |
| FIN*2000          | Introduction to Finance                 | 0.50    |

|                |                           |      |
|----------------|---------------------------|------|
| MCS*3040       | Business and Consumer Law | 0.50 |
| MGMT*3320      | Financial Management      | 0.50 |
| 0.50 electives |                           | 0.50 |

### Semester 5

|                |                                      |      |
|----------------|--------------------------------------|------|
| ACCT*3280      | Auditing I                           | 0.50 |
| ACCT*3340      | Intermediate Financial Accounting II | 0.50 |
| ACCT*3350      | Taxation                             | 0.50 |
| HROB*2290      | Human Resources Management           | 0.50 |
| 0.50 electives |                                      | 0.50 |

### Semester 6

|                |                                    |      |
|----------------|------------------------------------|------|
| ACCT*3230      | Intermediate Management Accounting | 0.50 |
| FARE*3310      | Operations Management              | 0.50 |
| MGMT*3020      | Corporate Social Responsibility    | 0.50 |
| 1.00 electives |                                    | 1.00 |

### Semester 7 - Fall

|           |                               |      |
|-----------|-------------------------------|------|
| ACCT*4220 | Advanced Financial Accounting | 0.50 |
|-----------|-------------------------------|------|

### Semester 8 - Winter

|           |                                |      |
|-----------|--------------------------------|------|
| ACCT*4230 | Advanced Management Accounting | 0.50 |
|-----------|--------------------------------|------|

### Semester 7 or 8 - Fall or Winter

|                |                                   |      |
|----------------|-----------------------------------|------|
| MGMT*4000      | Strategic Management <sup>1</sup> | 0.50 |
| 2.50 electives |                                   | 2.50 |

Select 1.00 credits from the following:

|           |   |      |
|-----------|---|------|
| ACCT*4270 | Auditing II <sup>2</sup>                    | 0.50 |
| ACCT*4290 | IT Auditing and Data Analytics <sup>3</sup> | 0.50 |
| ACCT*4340 | Accounting Theory <sup>3</sup>              | 0.50 |
| ACCT*4350 | Income Taxation II <sup>2</sup>             | 0.50 |
| ACCT*4440 | Integrated Cases in Accounting <sup>3</sup> | 0.50 |

<sup>1</sup>

Students may take in either Fall or Winter.

<sup>2</sup>

Offered in the Fall only.

<sup>3</sup>

Offered in the Winter only.

## Minor (Honours Program)

The Minor in Accounting focuses on developing the broad set of knowledge and skills expected of accounting professionals. The courses are unique, varied and relevant to students who are interested in pursuing careers in public accounting, management accounting, consulting, management, or other related fields.

In addition to the general overview, students develop the following five competency areas:

- Financial Reporting
- Management Accounting
- Audit and Assurance
- Finance
- Taxation

The courses in the Minor in Accounting satisfy the majority of the core course requirements for the CPA prerequisite course requirements

A minimum of 5.00 credits is required, including:

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| <b>Code</b> | <b>Title</b>                         | <b>Credits</b> |
|-------------|--------------------------------------|----------------|
| ACCT*1220   | Introductory Financial Accounting    | 0.50           |
| ACCT*2230   | Management Accounting                | 0.50           |
| ACCT*3230   | Intermediate Management Accounting   | 0.50           |
| ACCT*3280   | Auditing I                           | 0.50           |
| ACCT*3330   | Intermediate Financial Accounting I  | 0.50           |
| ACCT*3340   | Intermediate Financial Accounting II | 0.50           |
| ACCT*3350   | Taxation                             | 0.50           |
| ACCT*4220   | Advanced Financial Accounting        | 0.50           |
| ACCT*4230   | Advanced Management Accounting       | 0.50           |
| MGMT*3320   | Financial Management                 | 0.50           |