

# ACCOUNTING (ACC)

## ACC 1100 Introductory Financial Accounting 3 cr

(Lab required) Examination of accounting postulates underlying the preparation and presentation of financial statements.

**Equiv To:** ACC 1101

## ACC 1110 Introductory Managerial Accounting 3 cr

(Lab required) Role of accounting in creation and application of business information used by decision-makers in the management of enterprise.

This course introduces cost concepts, cost analysis, management control, decision making, and ethics issues. May not be held with ACC 1111.

**PR/CR: A minimum grade of C is required unless otherwise indicated.**

Prerequisite: ACC 1100 (D). Pre- or corequisite: ECON 1010 (D) and ECON 1020 (D) or the former ECON 1200 (D).

**Equiv To:** ACC 1111

## ACC 2020 Intermediate Accounting - Equities 3 cr

Consideration of current accounting relating to equities with attention to the accounting treatment of current and long-term liabilities, income tax allocation, share capital, and surplus. May not be held with FIN 3250 or ACC 2021.

**PR/CR: A minimum grade of C is required unless otherwise indicated.**

Prerequisites: (ACC 2010 or ACC 2011) and (FIN 2010 or FIN 2200 or FIN 2201).

**Equiv To:** ACC 2021

**Mutually Exclusive:** ACC 3120, FIN 3250

## ACC 3010 Data Analytics in Accounting 3 cr

Data analytics concepts, techniques, and skills to translate accounting and business problems into actionable proposals.

**PR/CR: A minimum grade of C is required unless otherwise indicated.**

Prerequisites: (ACC 1110 (D) or ACC 1111 (D)) ; and IDM 2020 or (the former MIS 2000 or MIS 2001).

## ACC 3040 Cost Accounting 3 cr

Study of accounting concepts and functions as they relate to product costing, planning, control, and decision-making, and ethics issues. May not be held with ACC 3041.

**PR/CR: A minimum grade of C is required unless otherwise indicated.**

Prerequisite: ACC 1110 (C+).

**Equiv To:** ACC 3041

## ACC 3080 Canadian Income Taxation 3 cr

(Lab required) Structure and concepts of the Canadian income tax system, calculation of income and tax thereon for individuals and corporations, introduction to planning principles, and ethics issues. May not be held with ACC 3050 or ACC 3051.

**PR/CR: A minimum grade of C is required unless otherwise indicated.**

Prerequisite: ACC 1100 (C+).

**Equiv To:** ACC 3050, ACC 3051

## ACC 3110 Intermediate Accounting -Assets 3 cr

Accounting policies and practices dealing with calculation and measurement of assets and related reporting problems. May not be held with the former ACC 2010 or ACC 2011.

**PR/CR: A minimum grade of C is required unless otherwise indicated.**

Prerequisite: ACC 1100 (C+) or ACC 1101 (C+).

**Mutually Exclusive:** ACC 2010, ACC 2011

## ACC 3120 Intermediate Accounting- Equities 3 cr

Consideration of current accounting relating to equities with attention to the accounting treatment of current and long-term liabilities, income tax allocation, share capital, and surplus. May not be held with FIN 3250, the former ACC 2020, or ACC 2021.

**PR/CR: A minimum grade of C is required unless otherwise indicated.**

Prerequisites: (ACC 3110 or the former ACC 2010 or ACC 2011) and (FIN 2200 or FIN 2201 or FIN 2010).

**Mutually Exclusive:** ACC 2020, ACC 2021, FIN 3250

## ACC 3130 Advanced Financial Accounting 3 cr

Topics include: partnerships, consolidations, mergers, reporting on conglomerates, and fund accounting. May not be held with ACC 3031 or the former ACC 3030.

**PR/CR: A minimum grade of C is required unless otherwise indicated.**

Prerequisites: (ACC 3110 or the former ACC 2010 or ACC 2011) and (ACC 3120 or the former ACC 2020 or ACC 2021).

**Mutually Exclusive:** ACC 3030

## ACC 3530 Accounting Information Systems 3 cr

Role of accounting systems in total management information systems; design and installation of accounting systems.

**PR/CR: A minimum grade of C is required unless otherwise indicated.**

Prerequisites: ACC 1110 or ACC 1111 (D).

## ACC 4010 Auditing 3 cr

Study of philosophy and concepts of auditing, legal and ethical responsibilities of the auditor, basic techniques of auditing including statistical sampling and flowcharting, and the operational audit. May not be held with ACC 4011.

**PR/CR: A minimum grade of C is required unless otherwise indicated.**

Prerequisites: (ACC 3110 or the former or ACC 2010 or ACC 2011) and (ACC 3120 or the former ACC 2020 or ACC 2021).

**Equiv To:** ACC 4011

## ACC 4030 Accounting Theory 3 cr

Examination of principles and postulates of accounting theory. Coverage of selected topics will vary from year to year depending on interests of course participants. May not be held with ACC 4031.

**PR/CR: A minimum grade of C is required unless otherwise indicated.**

Prerequisites: (ACC 3120 or the former ACC 2020 or ACC 2021) and (FIN 2200 or FIN 2201 or FIN 2010).

**Equiv To:** ACC 4031

## ACC 4040 Advanced Managerial Accounting 3 cr

A critical examination of managerial accounting techniques and the controllership function.

**PR/CR: A minimum grade of C is required unless otherwise indicated.**

Prerequisite: ACC 3040 (D) or ACC 3041 (D).