

## Faculty

*Associate Professor and Chair of the Department*  
SOPHIE AUDOUSSET-COULIER, PhD HEC Paris, CPA CGA

### *Professors*

IBRAHIM M. ALY, PhD *University of North Texas*  
EMILIO BOULIANNE, PhD *HEC Montréal*, FCPA FCGA  
CHARLES DRAIMIN, PhD *Concordia University*, CPA CA  
MAJIDUL ISLAM, PhD *Moscow Institute of National Economy*, CPA CGA  
GEORGE K. KANAAN, PhD *University of Wisconsin-Madison*  
MANMOHAN RAI KAPOOR, PhD *University of Toronto*, RIA/CMA  
CÉDRIC LESAGE, PhD *Université de Rennes*  
MICHEL MAGNAN, PhD *University of Washington*, FCPA FCA; *Provost's Distinction*  
DOMINIC PELTIER-RIVEST, PhD *Florida State University*, CFE  
JUAN J. SEGOVIA, PhD *Université Paris-Dauphine*

### *Associate Professors*

CHIRAZ BEN ALI, PhD *Paris-Dauphine University*  
KELLY GHEYARA, PhD *Oklahoma State University*, CA  
LUO HE, PhD *Queen's University*  
CLAUDINE MANGEN, PhD *University of Rochester*  
ELISABETH PELTIER, PhD *City University of New York*  
LI YAO, PhD *Purdue University*

### *Assistant Professors*

MICHAEL BOURNE, PhD *University of Alberta*  
AHMAD HAMMAMI, PhD *McGill University*  
ALEXEY LYUBIMOV, PhD *University of Central Florida*  
MATTHAEUS TEKATHEN, PhD *ESB Business School in Wiesbaden, Germany*

### *Senior Lecturers*

PATRICK DELANEY, BComm *Concordia University*, CPA CA  
GAIL FAYERMAN, MBA *McGill University*, CPA CA  
TREVOR HAGYARD, BComm *Concordia University*, CPA CMA CA  
TOMEK KOPCZYNSKI, BComm *McGill University*, CPA CMA  
TARA RAMSARAN, MBA *Concordia University*, CPA CA  
MERVAT SALEH, BComm *Concordia University*, CPA CA

### *Lecturers*

VANESSA CAMPBELL, BComm *Concordia University*, CPA CA  
LEANNE KEDDIE, MBA *DeGroote School of Business*  
EVA LAGOUE, MBA *Concordia University*, CPA CMA  
SANAZ MOSHAVER, BComm *University of British Columbia*, CPA CA

*For the complete list of faculty members, please consult the Department website.*

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## Location

*Sir George Williams Campus*  
MB Building, Room: 014-205  
514-848-2424, ext. 2764

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## Department Objectives

The Department of Accountancy is committed to remaining a national leader in accounting education through teaching, research and service.

Teaching: Providing a first-rate educational experience that prepares a diverse population of students for successful careers.

Research: Creating and disseminating knowledge of accounting-related issues through reputable channels.

Service: Providing expertise that enhances the well-being of the University, the accounting profession and society in general.

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## Programs

### **30 Honours in Accountancy**

- 15 ACCO 310, 320, 330, 340, 400
- 9 additional credits offered by the Department
- 6 ACCO 495

Students are eligible to apply to the honours program if they have completed ACCO 310, 320 and 330. Applicants must have achieved a minimum cumulative GPA of 3.3 and a minimum GPA of 3.5 in their Accountancy courses. Enrolment in this program is limited. The selection process may include recommendations from faculty members as well as interviews of applicants to this program. The deadline for applications is March 1 for admission the following academic year.

Students must maintain a minimum cumulative GPA of 3.3 in their Accountancy courses and achieve a minimum grade of B+ in ACCO 495 to remain in the honours program. Students who are withdrawn from the honours program may proceed in the Major in Accountancy.

### **24 Major in Accountancy**

- 15 ACCO 310, 320, 330, 340, 400
- 9 additional credits offered by the Department

### **12 Minor in Assurance, Fraud Prevention and Investigative Services**

- 12 ACCO 350, 360, 455, 465

### **12 Minor in Financial Reporting**

- 6 ACCO 310, 320
- 6 additional credits offered by the Department

### **12 Minor in Management Accounting**

- 6 ACCO 330, 430
- 6 additional credits offered by the Department

### **12 Minor in Information Systems Audit and Risk Management**

- 12 Chosen from ACCO 350, 360, 455; BTM 382, 430, 440
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## Accountancy Co-operative Program

### *Director*

TARA RAMSARAN, *Lecturer*  
514-848-2424, ext. 2756

The Accountancy co-operative program is offered to students who are enrolled in the BComm program and are majoring in Accountancy.

The academic content of the co-op program is identical to that of the regular program, but three work terms are interspersed with six study terms.

Students are supervised individually and must meet the requirements specified by the John Molson School of Business and the Institute for Co-operative Education in order to continue their studies in the co-op format.

Liaison between the student, the employers, and the Institute for Co-operative Education is provided by the Accountancy co-op academic director and the co-op committee.

Please refer to §24 of this Calendar for a full description of the co-operative format of the program.

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## Courses

### **ACCO 220 Financial and Managerial Accounting** (3 credits)

This course provides an introduction to accounting principles underlying the preparation of financial reports with an emphasis on the relationship between accounting information and production decisions. It examines the relationship between costs, production volume, and profit, as well as the practical benefits of standard costs for planning and control purposes. The role of accounting information in various manufacturing decisions is also highlighted.

*NOTE: This course would be useful to Engineering students.*

*NOTE: JMSB students may not take this course for credit.*

*NOTE: Students who have received credit for ACCO 230, 240 may not take this course for credit.*

### **ACCO 230 Introduction to Financial Accounting** (3 credits)

This course provides an introduction to accounting concepts underlying financial statements of organizations. It focuses on the analysis, measurement, and reporting of business transactions to users of financial statements. It also examines the uses and limitations of accounting information for investment and credit decisions.

*NOTE: JMSB students may not take this course for credit.*

*NOTE: Students who have received credit for ACCO 220 may not take this course for credit.*

**ACCO 240 Introduction to Managerial Accounting** (3 credits)

Prerequisite: ACCO 230. This course examines the role of accounting information for decision making, and focuses on concepts and techniques used in planning operations, controlling activities, and evaluating managerial performance. New developments are addressed with a focus on contemporary business issues and real-world applicability of management accounting concepts and techniques.

*NOTE: JMSB students may not take this course for credit.*

*NOTE: Students who receive a passing grade may be exempt from COMM 305.*

*NOTE: Students who have received credit for ACCO 220 may not take this course for credit.*

**ACCO 310 Financial Reporting I** (3 credits)

Prerequisite: COMM 305 previously or concurrently. Intensive study is made of the theory and practice of external financial reporting by business organizations, focusing on concepts and procedures underlying the measurement of assets and the determination of income.

**ACCO 320 Financial Reporting II** (3 credits)

Prerequisite: ACCO 310. This course continues the intensive study of ACCO 310, with particular emphasis on accounting for liabilities, shareholders' equity, and other related topics such as earnings per share, pension accounting, and accounting for income taxes.

**ACCO 330 Cost and Management Accounting** (3 credits)

Prerequisite: COMM 305. This course provides an examination of the techniques, systems, and procedures applicable to the managerial use of accounting information for planning, decision-making, and control. Topics include cost accumulation and allocation, product and process costing, flexible budgeting and variance analysis, evaluation of managerial performance, and transfer pricing.

**ACCO 340 Income Taxation in Canada** (3 credits)

Prerequisite: COMM 217. This course provides core knowledge regarding the federal income tax structure and the Canadian goods and services tax system. It examines the taxation of employment, business, property income, capital gains and other sources of income for an individual.

**ACCO 350 Accounting and Information Technology** (3 credits)

Prerequisite: COMM 226 or 301, 305. This course examines the role of computerized accounting information systems (AIS) in organizations. Students learn how to justify, design, and utilize AIS to provide pertinent information to managers for decision making. The course helps to identify appropriate usage of information technology in specific accounting contexts. Topics include e-business, computer fraud, information systems security and controls, systems analysis, and management of information technology.

**ACCO 355 Analysis of Financial Statements** (3 credits)

Prerequisite: COMM 305, 308. This course explores the usefulness and limitations of financial statements for investment and credit decisions. It focuses on the interpretation of the information contained in financial statements which reflect the economic characteristics of the firm and its strategic business decisions. Instruments and techniques for financial statement analysis are discussed and applied to case studies and actual companies.

*NOTE: This course would be useful for students in Finance and Management.*

**ACCO 360 Principles of Auditing** (3 credits)

Prerequisite: COMM 305. This course examines the concepts and methods of auditing and how internal and external audits are integrated in a more general corporate governance and risk management framework. The importance of the design and monitoring of effective internal controls is highlighted. The objectives, concepts and methods of auditing are illustrated with examples and short cases. They are also applied to solve simple problems and cases.

*NOTE: Students who have received credit for ACCO 450 may not take this course for credit.*

**ACCO 365 U.S. Federal Taxation** (3 credits)

Prerequisite: COMM 217 or ACCO 230. This course familiarizes the student with individual and corporate taxation in the U.S. The use of professional judgment in the application of tax planning recommendations is also addressed in this course.

*NOTE: Students who have received credit for this topic under an ACCO 470 number may not take this course for credit.*

**ACCO 400 Accounting Theory** (3 credits)

Prerequisite: ACCO 320. This course examines the theoretical foundations of the contemporary approach to financial reporting, and the political and pragmatic considerations in the development of the conceptual framework underlying current accounting standards. Alternative theories of accounting are discussed and controversial areas are emphasized.

**ACCO 420 Financial Reporting III** (3 credits)

Prerequisite: ACCO 320. This course examines the theory and practice of accounting for intercorporate investments, business combinations, consolidation of financial statements, and foreign currency transactions and operations.

**ACCO 425 Financial Reporting IV** (3 credits)

Prerequisite: ACCO 320. This course addresses special topics in accounting including financial reporting for not-for-profit organizations and government entities. Governance, social responsibility concepts, and accountability frameworks are illustrated by comparing the practices of selected organizations with authoritative standards.

*NOTE: Students who have received credit for ACCO 410 may not take this course for credit.*

**ACCO 430 Advanced Management Accounting** (3 credits)

Prerequisite: ACCO 330. The course examines the integrative and interdisciplinary role of management accounting and its contribution to the complex management process. The course focuses on cases that deal with strategic issues in management accounting and management's need for both quantitative and qualitative information for planning, control, performance evaluation and decision making.

**ACCO 435 Strategic Accounting Case Analysis** (3 credits)

Prerequisite: ACCO 320, 330; COMM 401 previously or concurrently. This course integrates topics in financial and management accounting, finance, and business strategy covered in previous courses. Students are involved in a case environment that requires them to analyze the external and internal environments of a business, perform financial analysis, evaluate alternatives, and recommend a plan of action. Students are introduced to enterprise resource planning (ERP) platforms used in companies, asset financing, and aspects of commercial lending to assess financing alternatives.

*NOTE: Students who have received credit for this topic under an ACCO 470 number may not take this course for credit.*

**ACCO 440 Advanced Taxation** (3 credits)

Prerequisite: ACCO 340. This course provides core knowledge regarding the federal taxation of corporations, partnerships, and trusts. It introduces analytical skills needed to make decisions regarding various business transfers, combinations, incorporation and estate planning issues for corporations and shareholders.

**ACCO 455 Fraud Prevention and Investigation** (3 credits)

Prerequisite: COMM 217, 315. This course examines the principles of and methodology used in fraud detection and deterrence. Topics covered may include skimming, cash larceny, cheque tampering, billing, payroll and expense reimbursement schemes, non-cash misappropriations, corruption, fraudulent financial statements, conducting investigations and interviewing witnesses. This course may also examine auditors' legal responsibilities towards fraud, the evaluation of internal controls and important pieces of legislation such as the Sarbanes-Oxley Act and the Criminal Code. Finally, the ethical aspects associated with fraud are discussed. Class sessions consist of lectures, real-life fraud case discussions and the presentation of DVDs from the Association of Certified Fraud Examiners.

*NOTE: Students who have received credit for this topic under an ACCO 470 number may not take this course for credit.*

**ACCO 465 Advanced Assurance Services** (3 credits)

Prerequisite: ACCO 320, 360; or ACCO 450. This course covers important topics and concepts in auditing and assurance services. It builds on audit principles covered in previous courses and introduces specialized and advanced topics that are of particular importance to professional accountants. In covering topics and their application, the course focuses on decision-making processes followed by auditors.

*NOTE: Students who have received credit for this topic under an ACCO 470 number may not take this course for credit.*

**ACCO 470 Special Topics in Accounting** (3 credits)

Prerequisite: Written permission of the Department. This course is intended to complement accounting courses taken previously or concurrently at the senior level. It provides an opportunity for more intensive study in one or more specific topics in accounting.

*NOTE: Specific topics for this course and prerequisites relevant in each case are stated in the Undergraduate Class Schedule.*

**ACCO 495 Honours Seminar in Accountancy** (6 credits)

Prerequisite: Enrolment in the honours program; ACCO 400 previously or concurrently. This seminar is offered to students in the Honours in Accountancy program over the course of two terms. In the first term, the seminar surveys accounting history, research methodology and recent research in topics covered in the Accountancy curriculum. In addition, students begin working on a research or case project to be conducted under the supervision of a faculty member. In the second term, students complete their project for submission by the end of the term. Presentation of the project at a poster session or department seminar is also required.