# Structure of the Major in Accountancy

#### Accountancy Major Requirements (24 credits / 8 courses)

- Required Courses (15 credits):
  - ACCO 310, 320, 330, 340, 400.
- Electives (9 credits): Select three additional courses offered by the Department.

	COURSE	TITLE	CREDIT	PREREQUISITE	CO-REQUISITE	NOTES
Core Courses	<u>COMM 205</u>	Business Communications	3		ECON 203	
	<u>COMM 211</u>	Global Business Environment	3		ECON 201 or 203	
	<u>COMM 213</u>	Computing and Visualization Tools for Business Analytics	1.5		ECON 201	
	<u>COMM 214</u>	Business Analytics	3	MATH 208, 209	COMM 213	
	<u>COMM 216</u>	Ethics, Business Sustainability, and Social Responsibility	1.5		COMM 205, 214	
	<u>COMM 217</u>	Financial Accounting	3		COMM 211	
	<u>COMM 219</u>	Innovation Marketing	1.5		COMM 205	
	<u>COMM 221</u>	Financial Markets	3	ECON 201	ECON 203, COMM 214	
	<u>COMM 223</u>	Marketing Management	3		COMM 211, 219	
	<u>COMM 225</u>	Production and Operations Management	3	COMM 205, 211, 214		
	<u>COMM 226</u>	Business Technology Management	3		COMM 211	
	<u>COMM 227</u>	Interpersonal and Critical Thinking Skills	3	COMM 205		
	<u>COMM 229</u>	Managing People in Organizations	3		COMM 227	
	<u>COMM 305</u>	Managerial Accounting	3	(COMM 213 or 215), COMM 217		
	<u>COMM 309</u>	Business Finance	3	COMM 221	COMM 217	
	<u>COMM 316</u>	Business Law and Ethics	1.5		COMM 216	
	<u>COMM 320</u>	Entrepreneurship	3	COMM 223, 227, COMM 305, 309		
	<u>COMM 401</u>	Strategic Management	3	COMM 225, 226, 229 and 45 business credits	COMM 316, 320	
Required Courses	<u>ACCO 310</u>	Financial Reporting I	3		COMM 305	
	<u>ACCO 320</u>	Financial Reporting II	3	ACCO 310		
	<u>ACCO 330</u>	Cost and Management Accounting	3	COMM 305		
	<u>ACCO 340</u>	Income Taxation in Canada	3	COMM 217		
	<u>ACCO 400</u>	Accounting in Society	3	ACCO 320		
Elective Options	ACCO 350	FinTech: Impact on Accounting	3	COMM 226, 305		
	ACCO 355	Analysis of Financial Statements	3	COMM 305, 309		
	<u>ACCO 360</u>	Principles of Auditing	3	COMM 305		Required for CPA*

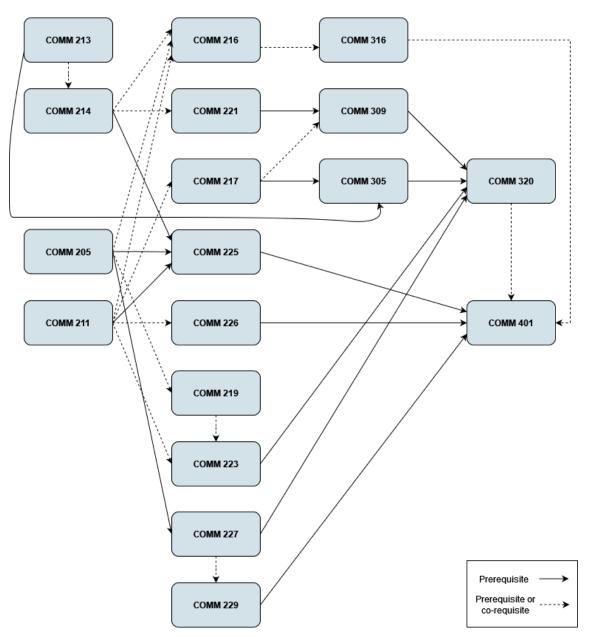
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	COURSE	TITLE	CREDIT	PREREQUISITE	CO-REQUISITE	NOTES
Elective Options	<u>ACCO 365</u>	U.S. Federal Taxation	3	COMM 217		
	<u>ACCO 420</u>	Financial Reporting III	3	ACCO 320		Required for CPA*
	<u>ACCO 435</u>	Strategic Accounting Case Analysis	3	ACCO 320, 330	COMM 401	Required for CPA*
	<u>ACCO 440</u>	Advanced Taxation	3	ACCO 340		Required for CPA*
	<u>ACCO 455</u>	Fraud Examination	3	COMM 217	COMM 316	
	<u>ACCO 465</u>	Advanced Assurance Services	3	ACCO 320, 360		Required for CPA*
	<u>ACCO 470</u>	Special Topics in Accounting	3			Permission of
						Department
	<u>ACCO 496</u>	Accounting Research Methods	3	ACCO 400		Honours Program
	<u>ACCO 497</u>	Accounting Honours Seminar	3	ACCO 496		Honours Program

#### **Important Information**

- **1. Prerequisites:** A prerequisite must be completed before taking the next course. Example: ACCO 310  $\rightarrow$  ACCO 320.
- 2. Co-requisites: Courses that can be taken in the same term. Example: COMM 305 & ACCO 310.
- 3. Student Responsibility: Students must follow the correct course sequence and retake failed courses before progressing.
- 4. Curriculum Reference: Check the <u>undergraduate calendar</u> or degree worksheet for your year of entry.
- 5. Courses Required for admission to the Graduate Diploma in Chartered Professional Accountancy (CPA) Program:
  - ACCO 360, 420, 435, 440, 465.
    - \* CPA Admission requirements are subject to change without notice.
- 6. Minor Options Include:
  - Minor in Accounting for Financial Analysts: ACCO 310, 320, 355 and 3 additional ACCO credits.
  - Minor in Assurance, Fraud Prevention and Investigative Services: ACCO 350, 360, 455 and 465.
  - o Minor in Information Systems Audit and Risk Management: 12 credits chosen from: ACCO 350, 360, 455, BTM 382, 430 and 440.

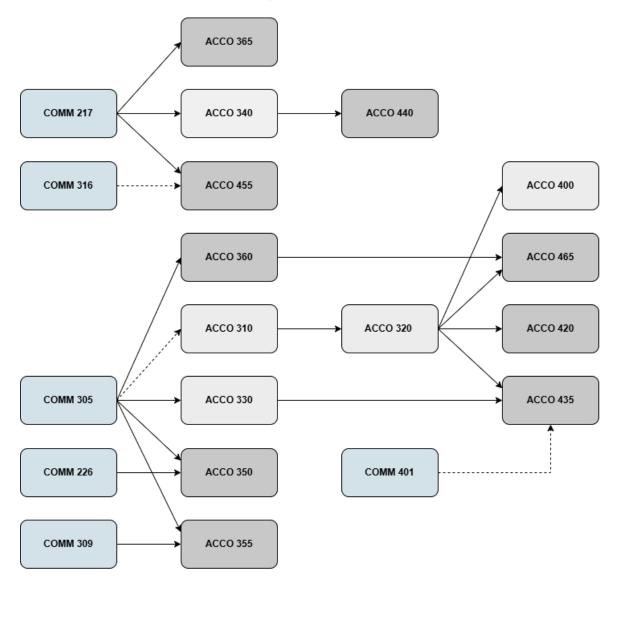
## Flowchart for JMSB Core Courses

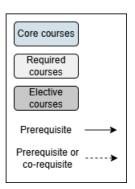


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# Flowchart for Accountancy Major





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