

ACCOUNTING - BACHELOR OF COMMERCE

Overview

The Accounting major prepares students to be able to analyze and solve problems, and participate in the decision-making process of any organization. Students will learn to contribute to collaborative, information-sharing, and joint-planning processes. They will acquire the necessary qualitative and quantitative skills for complex problem solving in an accounting and business environment. With knowledge of all areas of business and in-depth study of advanced accounting topics, students are able to, upon graduation, pursue a professional designation, graduate-level studies or to assume a managerial or accounting position. The Accounting major offered by MacEwan University is a Chartered Professional Accountants (CPA) accredited program.

The Bachelor of Commerce

School of Business

MacEwan.ca/BCom (<http://%E2%80%8BMacEwan.ca/BCom/>)

The Bachelor of Commerce focuses on the development of basic business and managerial competencies combined with an understanding of globalization and its implications. The program is structured to provide comprehensive preparation for management positions with both for-profit and not-for-profit organizations as well as the public sector.

The degree provides students with knowledge and critical understanding of commerce and management, and the ability to gather, review, evaluate and interpret information relevant to business and management. Key professional skills are taught: ethical business practices and sustainability, business communication skills, teamwork, business analytics and technology, global and local mindsets, critical thinking and research, including the opportunity to engage in independent research and practice. These skills are integrated across all courses in the program.

The program consists of three types of courses: core, major/minor and elective. Core courses develop fundamental skills and abilities in business and management. Upon completion of core courses, the student will choose one of seven majors: Accounting, Human Resources Management, International Business, Legal Studies in Business, Management, Marketing or Supply Chain Management. The courses in the majors deepen knowledge of business within a focal area and the elective courses broaden education beyond business and tailor the degree to the student's interests. Co-operative Education streams are also available. Students may explore their options in completing a second major, one or two minors, or a double major with a non-business minor. The program will prepare students for graduate studies in related fields.

All newly admitted students are admitted as "Undeclared". This means a student has not yet chosen a major which focuses a good portion of their degree on a specific discipline and area of study. Students generally declare their Major and Minors after they have completed a minimum of 45 credits. These declarations are expected from students who have made this decision between September 1 and February 15 (January 15 for competitive Majors and Minors). Information about Majors and Minors is available to students via email and newsletters and further assistance with this decision is available from the academic advisors in their program.

Commerce Disciplines

Discipline	Major	Minor	Honours
Accounting	●	●	●
Human Resources Management	●	●	●
International Business	●	●	●
Legal Studies in Business	●	●	-
Management	●	●	●
Marketing	●	●	●
Supply Chain Management	●	●	-
Business Intelligence	-	●	-
Finance	-	●	-
Innovation & Entrepreneurship	-	●	-
Property Management	-	●	-

Out of School Minors

Discipline	Minor
Anthropology	●
Digital Experience Design	●
Economics	●
French	●
History	●
Journalism	●
Political Science	●
Psychology	●
Sociology	●
Spanish	●
Statistics	●

Career Potential

Graduates of the Bachelor of Commerce program have a wide variety of options: they could choose to work in corporations, governments, not-for-profit organizations or perhaps start their own businesses. Careers in disciplines such as finance, marketing, accounting, banking, business consulting, management information systems, human resources management, team and organizational development, small business management, international business, operations management, purchasing, or logistics are available. Another option is to continue their education by completing a graduate degree, such as an MBA or PhD, which could lead to an academic or research career.

Contact Information

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Bachelor of Commerce Requirements

Program Element	Description	Credits
Core	Business	39
Core	Non-Business	18
Total	Core Requirement Credits	57
Primary Major	Majors range from 21 to 30 credits with a minimum of 21 credits at the senior level and 12 of those credits at the 300 or 400-level. Majors are comprised of both required courses and a selection of options.	21-30
Non-Business Electives	Students must complete 15-21 credits of Non-Business electives and may use these credits to fulfill the requirements of a minor(s) or second major.	15-21
Open Electives	Students must complete 6-15 credits of Open electives and may use these credits to fulfill the requirements of a minor(s) or second major.	6-15
Business Electives	Students must complete 6 credits of Business electives and can use these credits to fulfill the requirements of a minor(s) or second major.	6
Minor(s) or second major	Students have the option of completing one or two minors, or a second major from the Bachelor of Commerce, provided they can satisfy their requirements for Business, Non-Business and Open Electives with that same coursework. Minors are comprised of 15 credits of senior-level coursework. Students are limited to one minor from outside the School of Business.	15-30
Total	Required Minimum Core, Major and elective credits for the degree	120

The minimum passing grade for a course at MacEwan University is a D unless otherwise noted next to the appropriate course in the program of study.

Core Business Courses

Code	Title	Credits
ACCT 311	Introductory Accounting	3
ACCT 322	Managerial Information and Control Systems	3
BUSN 201	Introduction to Sustainable Business	3
BUSN 450	Strategic Management	3
FNCE 301	Introductory Finance	3
LEGL 210	Business Law I	3
MARK 301	Fundamentals of Marketing	3
MSYS 200	Introduction to Management Information Systems	3
MGTS 103	Introduction to Business Statistics	3
MGTS 312	Advanced Business Statistics	3
MGTS 352	Operations Management	3
ORGA 201	Introduction to Management	3
ORGA 316	Contemporary Organizational Behaviour and Theory	3

Core Non-Business Courses

Code	Title	Credits
ECON 101	Introduction to Microeconomics	3
ECON 102	Introduction to Macroeconomics	3

ENGL 102	Analysis and Argument	3
Select 3 credits of university ENGL ¹		3
PROW 210	Advanced Business Writing	3
Select 3 credits from the following:		3
MGTS 113	Introduction to Quantitative Decision-Making	
MATH 114	Elementary Calculus I	
MATH 120	Basic Linear Algebra I	

1

not including ENGL 108 or ENGL 111

Bachelor of Commerce Honours Requirements for Accounting, Human Resources Management, and Management

Bachelor of Commerce Honours students complete their program in 120 credits as do all Bachelor of Commerce students. They fulfill the requirements of the Honours Designation by taking 15 credits of Honours programming for their elective courses.

Code	Title	Credits
BUSN 396	Advanced Quantitative Research Methods for Business	3

BUSN 397	Advanced Qualitative Research Methods for Management	3
BUSN 496	Senior Honours Seminar	3
Choose one of:		3
ACCT 499	Honours Thesis - Accounting	
HRMT 499	Honours Thesis - Human Resources Management	
ORGA 499	Honours Thesis - Management	
Choose a Senior 400 level course as determined and approved by the Faculty Advisor		3
Total Credits		15

Bachelor of Commerce Honours Requirements for International Business

Code	Title	Credits
BUSN 496	Senior Honours Seminar	3
MARK 312	Marketing Research & Analytics	3
INTB 499	Honours Thesis - International Business	3
Total Credits		9

Bachelor of Commerce Honours Requirements for Marketing

Code	Title	Credits
BUSN 496	Senior Honours Seminar	3
MARK 499	Honours Thesis - Marketing	3
Total Credits		6

Course Substitutions

Program Requirements

Accounting Major (p. 3)

Accounting Honours (p. 3)

Accounting Minor (p. 3)

Bachelor of Commerce - Accounting Major

Major Requirements - Complete 27 credits (9 courses) from this list:

Code	Title	Credits
ACCT 315	Intermediate Financial Accounting I	3
ACCT 316	Intermediate Financial Accounting II	3
ACCT 324	Intermediate Management Accounting	3
ACCT 328	Income Tax Fundamentals	3
ACCT 442	Auditing	3

Option Requirement

Select 12 credits (4 courses) from the following:		12
ACCT 330	Introduction to Data Analytics in Accounting	
ACCT 366	Government and Not-for-Profit Accounting	
FNCE 406	Valuation and Investment Decision	
ACCT 410	Financial Accounting - Advanced	
ACCT 412	Financial Accounting Theory	
ACCT 422	Management Accounting - Advanced	
ACCT 428	Advanced Corporate Taxation	
ACCT 430	Accounting Information and Systems Support	
ACCT 450	Data Analytics Applied to Accounting	
ACCT 493	Integrated Case Studies in Accounting	

ACCT 497	Special Topics in Accounting	
ACCT 498	Independent Studies in Accounting	
Elective Requirements		
Business Electives		6
Non-Business Electives		15
Open Electives		15
Total Credits		63

Bachelor of Commerce - Accounting Honours

Code	Title	Credits
ACCT 315	Intermediate Financial Accounting I	3
ACCT 316	Intermediate Financial Accounting II	3
ACCT 324	Intermediate Management Accounting	3
ACCT 328	Income Tax Fundamentals	3
ACCT 442	Auditing	3
Option Requirement: Choose 12 credits from the following:		12
ACCT 330	Introduction to Data Analytics in Accounting	
ACCT 366	Government and Not-for-Profit Accounting	
ACCT 410	Financial Accounting - Advanced	
ACCT 412	Financial Accounting Theory	
ACCT 422	Management Accounting - Advanced	
ACCT 428	Advanced Corporate Taxation	
ACCT 430	Accounting Information and Systems Support	
ACCT 450	Data Analytics Applied to Accounting	
ACCT 493	Integrated Case Studies in Accounting	
ACCT 497	Special Topics in Accounting	
ACCT 498	Independent Studies in Accounting	

Honours Designation Requirements

BUSN 396	Advanced Quantitative Research Methods for Business	3
BUSN 397	Advanced Qualitative Research Methods for Management	3
BUSN 496	Senior Honours Seminar	3
ACCT 499	Honours Thesis - Accounting	3
Select one senior 400-level course as approved by faculty advisor		3

Elective Requirement

Non-Business Electives		15
Open Electives		6
Total Credits		63

Bachelor of Commerce - Accounting Minor

Minor Requirements - Choose 15 credits (five courses) from this list:

Code	Title	Credits
ACCT 315	Intermediate Financial Accounting I	3
ACCT 316	Intermediate Financial Accounting II	3
ACCT 324	Intermediate Management Accounting	3
ACCT 328	Income Tax Fundamentals	3
ACCT 330	Introduction to Data Analytics in Accounting	3
ACCT 366	Government and Not-for-Profit Accounting	3
ACCT 410	Financial Accounting - Advanced	3
ACCT 412	Financial Accounting Theory	3
ACCT 422	Management Accounting - Advanced	3

ACCT 428	Advanced Corporate Taxation	3
ACCT 430	Accounting Information and Systems Support	3
ACCT 442	Auditing	3
ACCT 450	Data Analytics Applied to Accounting	3

Degree Regulations

Students are strongly encouraged to seek advice from the academic advisors about program planning, whether for completing degree requirements at MacEwan University.

Academic Residency - Credit Requirements

Further to the Academic Residency regulation requirement, Policy C2100, the Bachelor of Commerce program requires that the 60 credits must include a minimum of 12 credits in a major with six of those completed at the 400 level.

Core and Major Requirements

The Bachelor of Commerce program consists of 120 non-duplicative credits. The core program requirements include 57 credits, comprised of 39 business credits and 18 non-business credits. Each major includes 21-33 credits of specific coursework requirements. Refer to the Program of Study for each major for specific requirements.

Declaration of Major and Minor

Students are required to declare a major upon the completion of 60 credits and by published deadlines. As completion of one major is a graduation requirement, students are strongly encouraged to consult with an academic advisor prior to declaration of their major. If students change their major following their declaration, additional coursework may be necessary to fulfill the requirements of the new major.

Students have the option of completing a second major from existing majors in Commerce, or one or two minors, provided they can satisfy their requirements for Business, Non-Business, and Open electives with that non-duplicate coursework. Minors are comprised of 15 senior-level credits and are not a graduation requirement. Only one minor from outside the School of Business is permitted.

Depending on the courses or specializations in which a student chooses to enrol, meeting the requirements of a double major may require the completion of more than 120 credits. Further, students admitted into the Bachelor of Commerce via Block Transfer cannot complete a minor.

Electives and Options

The Bachelor of Commerce has specific requirements for elective and option credits.

The four categories are:

1. Options – a choice of courses from a list specified in the requirements for some majors
2. Business Electives – a choice of any baccalaureate level course from the School of Business which is not a required core or major course in the student's primary major. Students may use Business Electives to meet minor or second major requirements.
3. Non-Business Electives – a choice of any baccalaureate level course outside the School of Business which is not a required core or major course in the student's chosen major. Students may use Non-Business Electives to meet minor requirements inside and outside the School of Business.

4. Open Electives – a choice of any baccalaureate level course which is not a required core or major course in the student's primary major. Students may use Open Electives to meet minor or second major requirements.

Maximum 100 Level Courses

A maximum of 39 credits at the 100-level are permitted in completion of the Bachelor of Commerce degree. Additional credits at the 100 level will be declared extra to the degree. The required 100 level language credits for students in the International Business major are exempt from this limit.

Progression of Studies

Students are responsible for ensuring they meet the prerequisite and/or co-requisite requirements as noted on all courses that may fulfill Bachelor of Commerce program requirements.

Students who interrupt their program and who must apply for readmission to the program will be required to comply with any new regulations upon resumption of their studies

Subsequent Baccalaureate

This degree does not offer Subsequent Baccalaureate programs of study to graduates of the Bachelor of Commerce degree.

Bachelor of Commerce Co-operative Education Programming

The co-operative education program component is competitive as there are limited co-op placements. Students interested in this program are encouraged to speak with a co-op advisor and visit the website for up-to-date information: MacEwan.ca/Co-op (<https://www.macewan.ca/academics/programs/bachelor-of-commerce/academics/co-operative-education/>).

Co-operative Education Degree Regulations

All students who apply and are accepted into the Co-operative Education stream will be subject to MacEwan Policy C2065 Co-operative Education and the Bachelor of Commerce Co-operative Education Degree Regulations.

Applying to the Co-Operative Education Stream

Once students are admitted to the Bachelor of Commerce program and meet eligibility criteria for the Co-operative Education Stream they may apply. International students are eligible to apply but are responsible for obtaining any visas or work permits that are required.

Withdrawal from the Co-operative Education Stream

A student who fails to report to a work placement, or is dismissed from a work placement, may be assigned a failing grade for that work placement. Any student who leaves a work placement without university approval will receive a failing grade for the work placement and may be prohibited by the Chair or delegate from continuing in the Co-operative Education Stream. The university reserves the right, at any point during the work placement, to remove a student from situations in which students, clients, or other individuals are placed at risk, or when the student engages in behaviour that is contrary to the professional requirements of the work placement.

Additional Core Requirements

All co-op students must complete the following four courses in addition to the 120 credits required to graduate from the Bachelor of Commerce degree:

Code	Title	Credits
COOP 290	Co-op Pre-employment Seminar	0
COOP 295	Co-operative Education: First Work Experience (360 hours)	0
COOP 395	Co-Operative Education: Second Work Experience (360 hours)	0
COOP 495	Co-Operative Education: Third Work Experience (360 hours)	0

As part of these courses students will create learning objectives, complete a work placement report and be evaluated by their employer.

Prior to the start of a work placement students are required to sign a declaration stating that they have read and understood their responsibilities to both their employer and the university.

Work Placements and Timing

Each work placement will consist of a minimum of 360 hours of paid employment in a job that is relevant to the student's program. The student must have no more than two academic terms remaining when the final work placement is completed; and the student's last term in the program must be an academic term.

Students benefit from their work placement experience by being exposed to the work setting in more than one season of the year. They are strongly encouraged to choose work terms in more than one season, unless it can be demonstrated that their work is of a purely seasonal nature.

Course Load During Full-Time Co-Op Work Terms

Co-op work and study are designed to be engaged in full time. Students may not be enrolled in any other credit coursework concurrently when registered in a Co-op work term. This regulation applies to students registered in any one of COOP 295, COOP 395 or COOP 495.

Under certain circumstances, students may obtain consent to register in one, three-credit course for which credit can be recognized in the MacEwan University Bachelor of Commerce degree, while registered in one of the three COOP work experience courses. Students will submit a written request to the attention of the department chair (or delegate), care of BCom, student services, explaining compelling reasons to enrol while on Co-op work term. Submissions must be hand delivered, dated and signed by the student. Permissions may be granted based on individual circumstance. If students register in course(s) while being registered in one of COOP 295, COOP 395 or COOP 495 without obtaining written consent, they will be automatically removed from the Co-op placement.

Responsibility for Obtaining a Work Placement

The university will facilitate the assignment of students in work placements. However, students are ultimately responsible for finding their own work placements, and all work placements must be approved by the University. The University cannot guarantee students' co-op employment, because labour market conditions are variable and beyond university control. A student's failure to find a work placement may result in the student being required to withdraw from the Co-op stream.

Grade Point Average (GPA) Requirements

The student must maintain good academic standing (a grade point average of at least 2.0) to enrol in co-op work placements. Failure to maintain a minimum GPA of 2.0 will result in the student being withdrawn from the Co-op stream.

School of Business Degree-Level Program Learning Objectives

Each graduate of the Bachelor of Commerce program will be able to:

1. KNOWLEDGE OF BUSINESS AND MANAGEMENT

Outcome: Apply knowledge of business and management within and across functional areas of an organization.

2. DECISION MAKING AND SUSTAINABILITY

Outcome: Apply analytical and critical thinking skills, as well as qualitative and quantitative methods, to develop sustainable solutions to address organizational issues.

3. ENTREPRENEURSHIP, INNOVATION, AND CREATIVE THINKING

Outcome: Think creatively, innovatively, and develop an entrepreneurial mindset as well as applied business research to support organizational development.

4. GLOBAL MINDSET AND LOCAL EXPERTISE

Outcome: Integrate local, national, and international perspectives, while demonstrating cultural mindfulness of inclusion, equity, and diversity, notably as it relates to Indigenous cultures including an understanding of Indigenous peoples.

5. PROFESSIONALISM, ETHICS, AND SELF-DEVELOPMENT

Outcome: Demonstrate professionalism, personal integrity, and ethical behavior, while engaging in reflective practices for ongoing professional and personal development.

6. LEADERSHIP AND TEAMWORK

Outcome: Lead and participate effectively in teams in various roles and contexts, through a variety of leadership approaches.

7. COMMUNICATION AND TECHNOLOGY

Outcome: Communicate effectively, respectfully, and meaningfully; and use existing and emerging technologies to enhance the effectiveness and efficiency of business processes.

8. JOB READINESS AND FUTURE READINESS

Outcome: Acquire meaningful hands-on experience and practical know how via various forms of work-integrated learning to be job-ready and future-ready.

Accounting Major Program Learning Objectives

Note that not all learning objectives are applicable to all courses. Different courses will show that the concepts and objectives are introduced, some courses will develop the objectives, and some will demonstrate that the student is at the level appropriate for graduation.

1. Demonstrate comprehensive accounting skills, practice, and knowledge, and understand the theory behind them.
2. Apply qualitative and quantitative critical thinking skills.
3. Conduct accounting related research.

4. Demonstrate effective communication skills.
5. Apply problem solving and decision-making skills.
6. Achieve results through teamwork.
7. Model professional and ethical conduct.
8. Model professional and ethical conduct.
9. Value continuous learning.
10. Use technology effectively.

Student Plan

- Suggested Course Sequencing
- Minors, double minors, and double majors must be completed using required electives.

Year 1	Credits
BUSN 201	3
ECON 101	3
ECON 102	3
ENGL 102	3
LEGL 210	3
MGTS 103	3
Choose 3 credits (1 course) from this list:	3
MGTS 113	
MATH 114	
MATH 120	
Choose 3 credits (1 course) from any ENGL course	3
Non-Business Electives: Choose 6 credits (2 courses) from any subject outside business.	6
	30

Year 2	Credits
ACCT 311	3
ACCT 322	3
ACCT 328	3
FNCE 301	3
MARK 301	3
MGTS 312	3
ORGA 201	3
Non-Business Electives: Choose 9 credits (3 courses) from any subject outside business.	9
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Year 3	Credits
ACCT 315	3
ACCT 316	3
ACCT 324	3
MGTS 352	3
MSYS 200	3
ORGA 316	3
PROW 210	3

Option Requirement: Choose 3 credits (1 course) from this list:	3
ACCT 330	
ACCT 366	
ACCT 410	
ACCT 412	
ACCT 422	
ACCT 428	
ACCT 430	
ACCT 450	
ACCT 493	
ACCT 497	
ACCT 498	
FNCE 406	
Open Electives: Choose 6 credits (2 courses) any subject	6

30

Year 4	Credits
BUSN 450	3
ACCT 442	3
Option Requirement: Choose 9 credits (3 courses) from this list:	9
ACCT 330	
ACCT 366	
ACCT 410	
ACCT 412	
ACCT 422	
ACCT 428	
ACCT 430	
ACCT 450	
ACCT 493	
ACCT 497	
ACCT 498	
FNCE 406	
Business Electives: Choose 6 credits (2 courses) from any business course.	6
Open Electives: Choose 9 credits (3 courses) from any subject	9

30

Total Credits 120

Admission Requirements

Applicants may be admitted to one of the following:

Regular Admission

To be evaluated through the Office of the University Registrar

Applicants must have a minimum overall average of 65 percent, with no course grade lower than 50 percent, in the following high school courses:

1. ELA 30-1
2. Mathematics 30-1 or Mathematics 30-2
3. Three subjects from Group A, B, C, or D

Notes:

- Applicants are strongly encouraged to present a broad range of subjects in order to benefit from the breadth of learning and to increase flexibility of future program and course choices.
- A maximum of two Group B subjects may be presented; they must be from different disciplines.
- A maximum of one Group D subject may be presented. Group D subjects used for admission must be 5-credit or any credit combination of at least 5 credits (e.g., two 3-credit subjects).

Applicants with nine or more post-secondary level credits must also present a minimum Admission Grade Point Average (AGPA) of 2.0 on a 4.0 scale.

Mature Admission

To be evaluated through the Office of the University Registrar

Applicants must be 20 years of age or older and have been out of full-time high school at least one year by the beginning of the intake term. Applicants must have a minimum overall average of 65 percent, with no course grade lower than 50 percent, in the following high school courses:

1. ELA 30-1
2. Mathematics 30-1 or Mathematics 30-2

Applicants with nine or more post-secondary level credits must also present a minimum Admission Grade Point Average (AGPA) of 2.0 on a 4.0 scale.

Previous Post-Secondary Work

To be evaluated through the Office of the University Registrar

Admission in this category does not imply or guarantee the transfer of any coursework and/or credential unless a block transfer agreement (internal or external) is in effect and published in the calendar by the Office of the University Registrar. In addition, transfer of coursework does not imply or guarantee that an applicant will be admitted.

Applicants must have successfully completed one of the following with a minimum Admission Grade Point Average (AGPA) of 2.0 on a 4.0 scale from a recognized institution:

- A business diploma (minimum 60 credits).

OR

- A non-business diploma (minimum 60 credits) and must have completed the English and Math requirements listed under the Regular or Mature Admission category.

OR

- A minimum of 24 university-level credits and must have completed the English and Math requirements listed under the Regular or Mature Admission category.

Additional Admission Criteria

All applicants must meet the following:

1. English Language Proficiency

To be evaluated through the Office of the University Registrar

Applicable to All Admission Categories

All applicants must meet an acceptable level of English language proficiency. We will require official documents such as high school or post-secondary transcripts or proof of successful completion of standardized language evaluation. Full details are available in MacEwan University's academic calendar or online at MacEwan.ca/ELP/ (<http://MacEwan.ca/ELP/>)

2. Other Admission Criteria

To be evaluated through the Office of the University Registrar

Applicable to All Admission Categories

Applicants who have been assigned two unsatisfactory academic records within the past five years will not be considered for admission or re-admission to the program until a minimum three years from the date of the assignment of the last unsatisfactory academic record. For the purpose of admission or re-admission, an unsatisfactory record is defined as a transcript with the notation 'required to withdraw' or equivalent.