

# ACCOUNTING AND STRATEGIC MEASUREMENT

*School of Business*

MacEwan.ca/Accounting (<http://www.macewan.ca/Accounting>)

Success in today's business world depends on sound decisions based on timely, accurate and well-directed financial information. Successful accounting students have good analytical skills, are able to work in a team environment and are self-motivated. In addition, they need effective oral and written communication skills for success.

Good computing skills are essential for this technology-integrated program. Students enrolled in the day sections carry and use laptop computers for optimal learning in technology courses. Students are responsible for the hardware and software costs.

The Accounting and Strategic Measurement program provides students with the option of working toward either the one-year Accounting Technology certificate or the two-year diploma. Students performing at a high level may consider applying for a block transfer to the Bachelor of Commerce.

This program requires that students carry and use a laptop computer for most daytime classes. Evening and online students must have access to a computer. For information on the laptop hardware and software requirements, contact a program advisor.

## Accounting Technology Certificate

The Accounting Technology certificate is designed to provide students with practical, marketable skills, and comprises the first 10 courses of the diploma providing them with introductory level accounting knowledge. The program may be taken on a full-time basis during the day, and a part-time program is offered in the evening. This certificate is also available online.

### Career Potential

With skills in accounting and computing, graduates of this program may pursue careers in administrative or financial positions in a variety of environments, such as private business, government, industry, accounting firms, financial institutions, hospitals and consulting firms. Students completing this certificate typically find entry-level positions as accounting technicians, accounting clerks and bookkeepers.

### Transferability

All courses completed for the Accounting Technology certificate are credit courses and may be transferable individually toward further study at other Alberta institutions. For current, detailed information on individual course transferability, refer to the Learner Pathways System at [www.transferalberta.ca](http://www.transferalberta.ca) (<http://www.transferalberta.ca>) or contact the receiving institution directly.

## Accounting and Strategic Measurement Diploma

The Accounting and Strategic Measurement diploma provides a comprehensive overview of accounting procedures and principles. Students in the program learn about management, cost and financial accounting, finance, taxation, computer applications and management skills, providing them with intermediate level accounting knowledge.

These courses may be taken on a full-time basis during the day and a part-time program is offered in the evening. Courses from this program provide exemption and meet prerequisites for the Advanced Certificate in Accounting and Finance (ACAF) program offered by CPA.

### Career Potential

Graduates of the diploma apply their training and skills as accountants in private business, public accounting firms, financial institutions, government, hospitals, industry and consulting firms. Common starting positions include analysts, junior accountants, payroll accountants, financial accountants, cost accountants, assistant controllers and accounting technicians. The experience and learning acquired through the integration of technology gives graduates unequalled leverage in the job market.

## Transferability

### Internal Opportunities

MacEwan University is committed to providing bridging and laddering opportunities to its certificate and diploma graduates. Graduates of this diploma may be granted up to 60 credits to MacEwan University's Bachelor of Commerce degree and up to 33 credits to the Bachelor of Arts degree.

### External Opportunities

All courses completed for the Accounting and Strategic Measurement diploma are credit courses and may be transferable individually toward further study at other Alberta institutions. Students presenting a completed diploma in this program may also be eligible for a block transfer to other Alberta institutions. For current, detailed information on individual course and diploma transferability, refer to the Learner Pathways System at [www.transferalberta.ca](http://www.transferalberta.ca) (<http://www.transferalberta.ca>) or contact the receiving institution directly.

## Contact Information

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## Categories of Admission

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 or ELA 30-2
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 five 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 or ELA 30-2
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 Admission

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 present a minimum of 24 post-secondary credits with a minimum Admission Grade Point Average (AGPA) of 2.0 on the 4.0 scale and must have completed the required core courses listed under the Regular or Mature Category.

## Additional Admission Criteria

### 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) (<http://MacEwan.ca/ELP>).

## Programs of Study

### Accounting Technology Certificate (30 credits - Year I)

### Accounting and Strategic Measurement Diploma (60 credits - Years I and II)

Course	Title	Credits
<b>Year I</b>		
<b>Term I</b>		
ACCT 111	Financial Accounting I	3
BUSN 201	Introduction to Sustainable Business	3
ECON 101	Introduction to Microeconomics	3

ENGL 102 or WRIT 101	Analysis and Argument or First Year Writing	3
MGMT 107	Business Computing	3
		<b>Credits</b>
		<b>15</b>
<b>Term II</b>		
ACCT 161	Financial Accounting II	3
ACCT 162	Practical Tax Applications	3
ACCT 164	Accounting Software Applications	3
LEGL 210	Business Law I	3
PROW 210	Advanced Business Writing	3
		<b>Credits</b>
		<b>15</b>
<b>Year II</b>		
<b>Term III</b>		
ACCT 214	Integrated Accounting Systems	3
ACCT 315	Intermediate Financial Accounting I	3
ACCT 322	Managerial Information and Control Systems	3
MGTS 103	Probability and Statistics I	3
Elective		3
		<b>Credits</b>
		<b>15</b>
<b>Term IV</b>		
ACCT 316	Intermediate Financial Accounting II	3
ACCT 324	Intermediate Management Accounting	3
FNCE 301	Introductory Finance	3
Electives		6
		<b>Credits</b>
		<b>15</b>
		<b>Total Credits</b>
		<b>60</b>

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.

## Course Substitutions

Credit Earned in:	May Be Substituted for Credit in Program Course:
ACCT 311	ACCT 161
MCSP 131	MGMT 107
STAT 151	MGTS 103