

From: **Coast Mountain College (CMTN)**
Diploma of Business, Accounting Concentration

To: **University of Northern BC (UNBC)**
Bachelor of Commerce Degree, Major in Accounting

The following list of course equivalents will appear on the transfer credit summary for students who have successfully completed **CMTN's Diploma of Business, Accounting Concentration** and complete a **Bachelor of Commerce Degree, Major in Accounting at UNBC**.

Information in this handout is unofficial and should be used as a guide only. For questions regarding admission to UNBC or course selection, please contact Student Recruitment & Advising at 250-960-6306 or advising@unbc.ca.

NOTE: As per UNBC Undergraduate Calendar Regulation number 14, "Students must complete a minimum of 30 credit hours of upper division UNBC course work to receive a UNBC degree."

CMTN Requirement Applicable to Diploma	CMTN Course Name	UNBC Equivalence¹
Year 1		
ACCT 150-3 ²	Financial Accounting I	No credit; ACCT 150 & 151=UNBC COMM 210 ²
BCPT 150-3	Business Computers	CPSC 150-3
BENG 150-3	Business Communications	COMM 200-3
BLAW 152-3	Business Law	COMM 2XX-3
ECON 150-3	Microeconomics	ECON 100-3
ECON 151-3	Macroeconomics	ECON 101-3
MARK 150-3	Introduction to Marketing	COMM 240-3
MATH 150-3	Mathematics of Finance	MATH 1XX-3
MGMT 150-3	Introduction to Management	COMM 1XX-3

3 Credits of 100 Level Business Administration or University Credit (UC) Elective*

Year 2

ACCT 250-3	Intermediate Financial Accounting I	COMM 310-3
ACCT 251-3	Intermediate Financial Accounting II	COMM 311-3 or COMM 3XX-3
ACCT 252-3	Management Accounting I	COMM 211-3
ACCT 253-3	Management Accounting II	COMM 2XX-3
BFIN 250-3	Business Finance I	COMM 220-3
BFIN 251-3	Business Finance II	COMM 320-3
BSIM 250-3	Business Management Simulation	COMM 2XX-3
or BPOL 250-3	Business Policy	COMM 2XX-3
MATH 251-3	Statistics	STAT 240-3
MGMT 251-3	Organizational Behavior	COMM 2XX-3

3 Credits of the following:

ACCT 254-3	Auditing	COMM 2XX-3
MGMT 201-3	Entrepreneurship	COMM 302-3
MGMT 255-3	Human Resource Management	COMM 330-3
TAXN 250-3	Taxation 1	COMM 313-3

Comprehensive List of Electives:

ACCT 151-3 ²	Financial Accounting II	No credit; ACCT 150 & 151=UNBC COMM 210 ²
ACCT 250-3	Intermediate Financial Accounting I	COMM 310-3
ACCT 251-3	Intermediate Financial Accounting II	COMM 311-3 or COMM 3XX-3
ACCT 253-3	Management Accounting II	COMM 2XX-3
ACCT 254-3	Auditing	COMM 2XX-3
BFIN 251-3	Business Finance II	COMM 320-3
BPOL 250-3	Business Policy	COMM 2XX-3
ETHC 150-3	Business Ethics	COMM 2XX-3

List Cont'd:

MARK 250-3	Social Media Marketing	COMM 2XX-3
MATH 251-3	Statistics	STAT 240-3
MGMT 150-3	Introduction to Management	COMM 1XX-3
MGMT 201-3	Entrepreneurship	COMM 302-3
MGMT 253-3	Labour Relations	COMM 2XX-3
MGMT 255-3	Human Resource Management	COMM 330-3
MGMT 259-3 ⁴	Compensation and Benefits	COMM 2XX-3 ⁴
TAXN 250-3	Taxation 1	COMM 313-3
TAXN 251-3	Taxation 2	COMM 314-3

* Students wishing to take the Accounting Concentration Diploma in Year 2 must take ACCT 151 as the elective

Note: All 3 (or more) credit UC courses to be counted as electives (only) within Business Administration Certificate or Diploma program options (the number of required (mandatory) courses vary by concentration). A maximum of 2 UC electives can be taken within the Business Diploma. The Business Certificate has 9 mandatory courses, only 1 elective can be taken.

¹ Course equivalencies were determined through the articulation process and are listed on the BC Transfer Guide, www.bctransferguide.ca
Student will need to choose coursework appropriately so as not to receive duplicate Transfer Credit.

² Transfer credit will be awarded for UNBC COMM 210 **only** if students take both CMTN ACCT 150 & ACCT 151

³ CMTN INTB 202 & INTB 206 = UNBC COMM 322 (3) & COMM 2XX (3)

⁴ CMTN MGMT 259 may be used as a substitution for UNBC COMM 434 (3) – BComm Majors only

Note: Above based on CMTN 2018/19 Academic Calendar.

Recommended Courses to take:

CMTN Courses	Specifics	UNBC Equivalence Used towards this BComm Requirement
ACCT 151-3	Financial Accounting II	CMTN ACCT 150 & 151 = UNBC COMM 210
ANTH 111-3	First Nations of Canada	FNST 100-3
BCPT 254-3	Computerized Accounting Systems	CPSC 250-3
MATH 235-3	Linear Algebra	MATH 220-3
MATH 101-3	Calculus I	MATH 100-3
MGMT 255-3	Human Resources Management	COMM 330-3
TAXN 250-3	Taxation I	COMM 313-3
TAXN 251-3	Taxation II	COMM 314-3

Sample of **UNBC Calendar** requirements for the BComm Degree, Major in Accounting and how CMTN Diploma of Business, Accounting Concentration coursework *may be* used towards completion of the degree at UNBC¹:

UNBC Calendar Information	CMTN Equivalence
<p>The minimum requirement for a Bachelor of Commerce with a major in Accounting is 120 credit hours.</p>	
<p>Program Requirements</p>	
<p>Note: Students enrolling in any course required for a major in the Bachelor of Commerce degree must have completed all prerequisite courses with a minimum of “C-” or better. In exceptional circumstances the Program Chair may waive this requirement on a case by case basis.</p>	
<p>Lower-Division Requirement - 100 Level</p>	
<p>COMM 100-3* Introduction to Canadian Business</p>	<p>*Please see note about exemption</p>
<p>ECON 100-3 Microeconomics</p>	<p>✓Completed at CMTN, ECON 150-3</p>
<p>ECON 101-3 Macroeconomics</p>	<p>✓Completed at CMTN, ECON 151-3</p>
<p>FNST 100-3 The Aboriginal Peoples of Canada</p>	<p>- Can be completed at CMTN, ANTH 111-3</p>
<p>MATH 150-3** Finite Mathematics for Business and Economics or MATH 220-3 Linear Algebra</p>	<p>} Can be completed at CMTN, MATH 235-3</p>
<p>MATH 152-3** Calculus for Non-majors or MATH 100-3 Calculus I</p>	<p>} Can be completed at CMTN, MATH 101-3</p>
<p>*Students transferring with 30 or more credit hours of courses required for the Commerce degree are exempt from this requirement.</p>	
<p>**Students wishing to pursue additional Math courses as electives are advised to choose MATH 100-3 (Calculus I) and MATH 220-3 (Linear Algebra).</p>	
<p>Students not having the appropriate prerequisites for any courses must consult with the Business Advisor.</p>	
<p>200 Level</p>	
<p>COMM 200-3 Business Communications</p>	<p>✓Completed at CMTN, BENG 150-3</p>
<p>COMM 210-3 Financial Accounting</p>	<p>- Can be completed at CMTN, ACCT 150-3 & ACCT 151-3</p>
<p>COMM 211-3 Managerial Accounting</p>	<p>✓Completed at CMTN, ACCT 252-3</p>
<p>COMM 220-3 Financial Management I</p>	<p>✓Completed at CMTN, BFIN 250-3</p>
<p>COMM 230-3 Organizational Behaviour</p>	<p>☐ To be completed at UNBC</p>
<p>COMM 240-3 Introduction to Marketing</p>	<p>✓Completed at CMT, MARK 150-3</p>
<p>COMM 251-3 Introduction to Management Science</p>	<p>☐ To be completed at UNBC</p>
<p>CPSC 250-3 Applied Business Computing</p>	<p>- Can be completed at CMTN, BCPT 254-3</p>
<p>ECON 205-3 Statistics for Business and the Social Sciences or STAT 240-3 Basic Statistics</p>	<p>} ✓Completed at CMTN, MATH 251-3</p>

UNBC Accounting major Calendar requirements continued:

Upper-Division Requirements - 300 and 400 Level

COMM 300-3	Introduction to Business Law	<input type="checkbox"/> To be completed at UNBC
COMM 310-3	Intermediate Financial Accounting I	✓ Completed at CMTN, ACCT 250-3
COMM 311-3	Intermediate Financial Accounting II	✓ Completed at CMTN, ACCT 251-3
COMM 312-3	Intermediate Managerial Accounting	<input type="checkbox"/> To be completed at UNBC
COMM 320-3	Financial Management II	✓ Completed at CMTN, BFIN 251-3
COMM 330-3	Human Resource Management	- Can be completed at CMTN, MGMT 255-3
COMM 332-3	Business and Professional Ethics	} <input type="checkbox"/> To be completed at UNBC
COMM 343-3	Behavioral Marketing	
COMM 350-3	Production and Operations Management	
COMM 351-3	Management Information Systems	
COMM 400-3	Strategic Management	
COMM 411-3	Advanced Management Accounting	
ECON 350-3	Managerial Economics	
<i>One of the following ECON courses as best suits the student's BComm Major:</i>		
ECON 300-3	Labour Economics	} <input type="checkbox"/> To be completed at UNBC
ECON 301-3	Women and the Economy	
ECON 308-3	International Economic Relations	
ECON 311-3	Intermediate Macroeconomic Theory	
ECON 312-3	Introduction to Econometrics	
ECON 317-3	Money, Banking and Financial Institutions	
ECON 321-3	Economics of Developing Countries	
ECON 401-3	Global Economy and Development	
ECON 407-3	The Economy of Northern BC	
ECON 425-3	Trade and the Environment	
ECON 435-3	Financial Economics and Quantitative Methods	
<i>One of the following:</i>		
COMM 410-3	Accounting Theory	} <input type="checkbox"/> To be completed at UNBC
COMM 414-3	Advanced Financial Accounting	
<i>Two of the following:</i>		
COMM 313-3	Personal Taxation	- Can be completed at CMTN, TAXN 250-3
COMM 314-3	Corporate Taxation	- Can be completed at CMTN, TAXN 251-3
COMM 315-3	International Accounting	} <input type="checkbox"/> To be completed at UNBC
COMM 412-3	Auditing	
Elective and Academic Breadth Requirement		} *Please discuss how to complete this requirement with your Student Advisor. Depending on course selection, students may be able to complete some or all of this requirement at CMTN.
Elective credit hours as necessary to ensure completion of a minimum of 120 credit hours, including any additional credits necessary to meet the Academic Breadth requirement of the University (see Academic Regulation 15).		

¹Based on the 2018/19 UNBC Academic Calendar year.