

From: **College of New Caledonia (CNC)**  
Diploma, Accounting and Finance

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

The following list of course equivalents will appear on the transfer credit summary for students who have successfully completed **CNC's Diploma in Accounting and Finance** and pursue 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](mailto: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."

<b>Accounting &amp; Finance Diploma Course Number &amp; Name</b>	<b>UNBC Equivalence<sup>1</sup></b>
<b>Semester 1</b>	
COM 204 Financial Accounting	COMM 210-3
ENGL 103 English Composition and Style	ENGL 170-3
MATH 145 <sup>2</sup> Math for Business	COMM 1XX-3
MGT 157 Principles of Management	COMM 1XX-3
MKT 152 Principles of Marketing	COMM 240-3
<b>Semester 2</b>	
COM 212 Managerial Accounting	COMM 211-3
Or ACC 255 Managerial Accounting I	COMM 2XX-3 <sup>3</sup>
CIS 165 Business Information Systems (or CSC 105)	CPSC 1XX-3 or CPSC 150-3
ECON 201 Principles of Economics – Microeconomics	ECON 100-3
LAW 294 Business Law	COMM 300-3
MATH 157 <sup>2</sup> Business Statistics (or MATH 104)	ECON 205-3 or STAT 240-3 <sup>2</sup>
<b>Semester 3</b>	
ACC 251 Intermediate Accounting I	COMM 310-3
ACC 256 Managerial Accounting II	COMM 2XX-3 <sup>3</sup>
ECON 202 Principles of Economics – Macroeconomics	ECON 101-3
FIN 257 Finance I	COMM 220-3
<b>Semester 4</b>	
ACC 252 Intermediate Accounting II	COMM 311-3
ACC 270 Computerized Accounting	CPSC 250-3
FIN 258 Finance II	COMM 320-3
MGT 255 Small Business Development	COMM 2XX-3

**Choose one of the following electives\*\*:**

The list of electives include all ABST, BUS, ECON, MKT, MGT, COM, LEAD, and WEGD courses as well as ENGL 229. Other UT courses may also be considered with written permission from the Coordinator and Associate Dean.

**Note:** Students must maintain an overall GPA of 2.00 in all courses counted towards a business credential.

**Course completion**

Courses must be completed no more than 10 years prior to the date of graduation in order to count toward the Accounting and Finance Diploma. This policy applies to CNC courses and to all courses transferred from other post-secondary institutions for credit at CNC. Courses more than 10 years old may be considered for unassigned credit. Students should contact the Dean to discuss this option. (Please note that professional certification or accreditation bodies and receiving institutions may have different criteria.) For the complete policy, see the Ten Year Timeline for Program Completion Policy #E-1.37 available on the CNC Policy web page.

## Recommended Courses to take:

CNC Courses	Specifics	UNBC Equivalence <sup>1</sup> Used towards BComm Requirement
ABST 101	First Nations Studies	ABST 101-3
ABTE 074 & ABTE 075	Business Communication I & II	COMM 200-3
ACC 255	Managerial Accounting I	COMM 2XX-3 <sup>3</sup>
COM 100	Fundamentals of Business	COMM 100-3
COM 222	Management & Org Behaviour	COMM 230-3
MATH 103 <sup>2</sup>	Finite Mathematics	MATH 150-3 <sup>2</sup>
MATH 165 <sup>2</sup>	Calculus non-Science Majors	MATH 152-3 <sup>2</sup>
MGT 263	Human Resource Development	COMM 330-3

<sup>1</sup> Course equivalencies were determined through the articulation process and are listed on the BC Transfer Guide, [www.bctransferguide.ca](http://www.bctransferguide.ca)

Student will need to choose coursework appropriately so as not to receive duplicate Transfer Credit.

<sup>2</sup> Must achieved a C- (60% at UNBC) or better for all Math transfer credit to use as a prerequisite for UNBC coursework

<sup>3</sup> CNC ACC 255 & CNC ACC 256 = UNBC COMM 211-3 & COMM 312-3. Students must take both classes to receive this credit.

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

**\*\*Students can take any course that transfers to UNBC in order to receive credits in this area. Check the BC Transfer Guide for these courses – [www.bctransferguide.ca](http://www.bctransferguide.ca). Please see *Recommended Courses to take* section below for suggested courses to take to fulfill these credits.**

Sample of **UNBC Calendar** requirements for the BComm Degree, Major in Accounting and how CNC Diploma in Accounting and Finance coursework *may be* used towards completion of the degree at UNBC<sup>1</sup>:

**UNBC Calendar Information, Course Number & Course Name**

**CNC Equivalence<sup>1</sup>**

The minimum requirement for a Bachelor of Commerce with a major in Accounting is 120 credit hours.

**Program Requirements**

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.

**Lower-Division Requirement**

**100 Level**

COMM 100-3*	Introduction to Canadian Business	- Can be completed at CNC, COM 100
ECON 100-3	Microeconomics	✓ Completed at CNC, ECON 201
ECON 101-3	Macroeconomics	✓ Completed at CNC, ECON 202
FNST 100-3	The Aboriginal Peoples of Canada	- Can be completed at CNC, ABST 101
MATH 150-3**	Finite Mathematics for Business and Economics	} - Can be completed at CNC, MATH 103
or MATH 220-3	Linear Algebra	
MATH 152-3**	Calculus for Non-majors	} - Can be completed at CNC, MATH 165
or MATH 100-3	Calculus I	

\*Students transferring with 30 or more credit hours of courses required for the Commerce degree are exempt from this requirement.

\*\*Students wishing to pursue additional Math courses as electives are advised to choose MATH 100-3 (Calculus I) and MATH 220-3 (Linear Algebra).

Students not having the appropriate prerequisites for any courses must consult with the Business Advisor.

**200 Level**

COMM 200-3	Business Communications	- Can be completed at CNC, ABTE 074 & ABTE 075
COMM 210-3	Financial Accounting	✓ Completed at CNC, COM 204
COMM 211-3	Managerial Accounting	- Can be completed at CNC, ACC 255 <sup>2</sup>
COMM 220-3	Financial Management I	✓ Completed at CNC, FIN 257
COMM 230-3	Organizational Behaviour	- Can be completed at CNC, COM 222
COMM 240-3	Introduction to Marketing	✓ Completed at CNC, MKT 152
COMM 251-3	Introduction to Management Science	☐ To be completed at UNBC
CPSC 250-3	Applied Business Computing	✓ Completed at CNC, ACC 270
ECON 205-3	Statistics for Business and the Social Sciences	} ✓ Completed at CNC, MATH 104 or MATH 157
or STAT 240-3	Basic Statistics	

UNBC Accounting major Calendar requirements continued:

**Upper-Division Requirements**

**300 and 400 Level**

COMM 300-3	Introduction to Business Law	✓ Completed at CNC, LAW 294
COMM 310-3	Intermediate Financial Accounting I	✓ Completed at CNC, ACC 251
COMM 311-3	Intermediate Financial Accounting II	✓ Completed at CNC, ACC 252
COMM 312-3	Intermediate Managerial Accounting	- Can be completed at CNC, ACC 255 & 256 <sup>2</sup>
COMM 320-3	Financial Management II	✓ Completed at CNC, FIN 258
COMM 330-3	Human Resource Management	- Can be completed at CNC, MGT 263
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	

One of the following ECON courses as best suits the student's BComm Major:

ECON 300-3	Labour Economics
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

One of the following:

COMM 410-3	Accounting Theory
COMM 414-3	Advanced Financial Accounting

Two of the following:

COMM 313-3	Personal Taxation
COMM 314-3	Corporate Taxation
COMM 315-3	International Accounting
COMM 412-3	Auditing

**Elective and Academic Breadth Requirement**

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).

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 CNC.

<sup>1</sup> Based on the 2019/20 UNBC Academic Calendar year.

<sup>2</sup> CNC ACC 255 & CNC ACC 256 = UNBC COMM 211-3 & COMM 312-3. Students must take both classes to receive this credit.