

BUSINESS ADMINISTRATION - ACCOUNTING

Program: BAAC

Credential: Ontario College Advanced Diploma, Co-op

Delivery: Full-time

Work Integrated Learning: 3 Co-op Work Terms

Length: 6 Semesters, plus 3 work terms

Duration: 3 Years

Effective: Fall 2023, Winter 2024

Location: Barrie

Description

In this program, students are introduced to the various functional aspects of business in general, and accounting in particular. Graduates are proficient in computer, communication, and mathematical skills and employ advanced management and financial management techniques to support accounting activities, including the maintenance of accounting records and the preparation and presentation of financial statements. In addition to the skills acquired in the two-year program, graduates are able to perform a number of more complex functions using analytical and evaluation skills to support management decision-making and collaborating in the design of an organization's internal control system.

Career Opportunities

Graduates work in a broad range of employment settings in all sectors of business and industry, including banks and other financial institutions, government offices, public accounting firms, small business, self-employment, tax preparation firms, financial planning firms, manufacturing firms, and non-profit organizations.

Program Learning Outcomes

The graduate has reliably demonstrated the ability to:

1. record financial transactions in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships, private enterprises, publicly accountable enterprises and non-profit organizations;
2. prepare and present financial statements, reports, and other documents in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships and private enterprises;
3. contribute to strategic decision-making by applying advanced management accounting concepts;
4. prepare individuals' and Canadian-controlled private corporations' income tax returns and individuals' basic tax planning in compliance with relevant legislation and regulations;
5. analyze and evaluate organizational structures and the interdependence of functional areas, and contribute to the development of strategies which positively impact financial performance;
6. analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances, and the environment on organization's operations;
7. analyze and evaluate an organization's internal control system taking risk management into account;

8. contribute to strategic decision-making by applying advanced financial management concepts;
9. coordinate the planning, implementation, management, and evaluation of team projects by applying project management principles;
10. develop strategies to assist an entrepreneur in making sound business decisions applicable to accounting, finance, and taxation;
11. employ environmentally sustainable practices within the profession.

Practical Experience

All co-operative education programs at Georgian contain mandatory work term experiences aligned with program learning outcomes. Co-op work terms are designed to integrate academic learning with work experience, supporting the development of industry specific competencies and employability skills.

Georgian College holds membership with, and endeavours to follow, the co-operative education guidelines set out by the Co-operative Education and Work Integrated Learning Canada (CEWIL) and Experiential and Work-Integrated Ontario (EWO) as supported by the Ministry of Colleges and Universities.

Co-op is facilitated as a supported, competitive job search process. Students are required to complete a Co-op and Career Preparation course scheduled prior to their first co-op work term. Students engage in an active co-op job search that includes applying to positions posted by Co-op Consultants, and personal networking. Co-op work terms are scheduled according to a formal sequence that alternates academic and co-op semesters as shown in the program progression below.

Programs may have additional requirements such as a valid driver's license, strong communication skills, industry specific certifications, and ability to travel. Under exceptional circumstances, a student may be unable to complete the program progression as shown below. Please refer to Georgian College Academic Regulations for details.

International co-op work terms are supported and encouraged, when aligned with program requirements.

Further information on co-op services can be found at [www.GeorgianCollege.ca/co-op](https://www.georgiancollege.ca/co-op/) (<https://www.georgiancollege.ca/co-op/>)

External Recognition

Students can pursue the Ontario Chartered Professional Accountant designation (CPA) upon completion of a university degree recognized by CPA. CPA Ontario will recognize college level credits that have been transferred to a CPA recognized university degree program towards the Prerequisite Education Program (PREP) level of the CPA requirements. Additional information can be found at: <https://www.cpaontario.ca/> (<http://www.cpaontario.ca/>)

Program Progression

The following reflects the planned progression for full-time offerings of the program.

Fall Intake

- **Sem 1:** Fall 2023
- **Sem 2:** Winter 2024
- **Work Term 1:** Summer 2024

- **Sem 3:** Fall 2024
- **Work Term 2:** Winter 2025
- **Sem 4:** Summer 2025
- **Work Term 3:** Fall 2025
- **Sem 5:** Winter 2026
- **Sem 6:** Summer 2026

Winter Intake

- **Sem 1:** Winter 2024
- **Sem 2:** Summer 2024
- **Sem 3:** Fall 2024
- **Work Term 1:** Winter 2025
- **Sem 4:** Summer 2025
- **Work Term 2:** Fall 2025
- **Sem 5:** Winter 2026
- **Sem 6:** Summer 2026
- **Work Term 3:** Fall 2026

Articulation

A number of articulation agreements have been negotiated with universities and other institutions across Canada, North America and internationally. These agreements are assessed, revised and updated on a regular basis. Please contact the program co-ordinator for specific details if you are interested in pursuing such an option. Additional information can be found on our website at <https://www.georgiancollege.ca/admissions/credit-transfer/> (<http://www.georgiancollege.ca/admissions/credit-transfer/>)

Admission Requirements

- Ontario Secondary School Diploma (OSSD) or equivalent, or mature student status
- Grade 12 English (C or U)
- any Grade 11¹ or 12 Mathematics (C, M, or U)

¹ Minimum of 60% in Grade 11 College or University level Mathematics (MBF3C or MCF3M)

Mature students, non-secondary school applicants (19 years or older), and home school applicants may also be considered for admission. Eligibility may be met by applicants who have taken equivalent courses, upgrading, completed their GED, and equivalency testing. For complete details refer to: www.georgiancollege.ca/admissions/academic-regulations/ (<https://www.georgiancollege.ca/admissions/academic-regulations/>)

Applicants who have taken courses from a recognized and accredited post-secondary institution and/or have relevant life/learning experience may also be considered for admission; refer to the Credit for Prior Learning website for details: www.georgiancollege.ca/admissions/credit-transfer/ (<https://www.georgiancollege.ca/admissions/credit-transfer/>)

Graduation Requirements

27 Program Courses
2 Communications Courses
3 Program Option Courses

4 General Education Courses
3 Co-op Work Terms

Graduation Eligibility

To graduate from this program, the passing weighted average for promotion through each semester, from year to year, and to graduate is 60%. Additionally, a student must attain a minimum of 50% or a letter grade of P (Pass) or S (Satisfactory) in each course in each semester unless otherwise stated on the course outline.

Program Tracking

The following reflects the planned course sequence for full-time offerings of the Fall intake of the program. Where more than one intake is offered contact the program co-ordinator for the program tracking.

Semester 1		Hours
Program Courses		
ACCT 1000	Financial Accounting Principles 1	42
BUSI 1001	Introduction to Organizational Behaviour	42
COMP 1003	Microcomputer Applications	42
MATH 1002	Mathematics of Finance	42
MKTG 1000	Introduction to Marketing	42
Communications Course		
Select 1 course from the communications list during registration.		42
Hours		252

Semester 2		Hours
Program Courses		
ACCT 1001	Financial Accounting Principles 2	42
ACCT 1018	Business Applications for Accounting	56
FNCE 2000	Business Finance	42
STAT 2000	Statistics 1	42
Communications Course		
Select 1 course from the communications list during registration.		42
General Education Course		
Select 1 course from the general education list during registration.		42
Hours		266

Semester 3		Hours
Program Courses		
ACCT 2003	Cost Accounting 1	42
ACCT 2011	Personal Taxation	56
ACCT 2013	Intermediate Financial Accounting 1	84
ECON 1000	Microeconomics	42
General Education Course		
Select 2 courses from the general education list during registration.		84
Hours		308

Semester 4		Hours
Program Courses		
ACCT 2000	Cost Accounting 2	42
ACCT 2012	Applied Excel	42
ACCT 2014	Intermediate Financial Accounting 2	84
ECON 2000	Macroeconomics	42
LAWS 2000	Business Law	42
BAAC Program Option Courses		
Select 1 additional Program Course from the list below.		42
Hours		294

Semester 5		Hours
Program Courses		
ACCT 3012	Income Tax for Corporations	56
ACCT 3013	Information Systems for Accounting	56
ETHC 3002	Business Ethics	42

FNCE 2001	Managerial Finance	42
MGMT 2012	Introduction to Project Management	42
BAAC Program Option Courses		
Select 1 course from the available list during registration.		42
Hours		280
Semester 6		
Program Courses		
ACCT 3009	Advanced Management Accounting	42
ACCT 3014	Introduction to Auditing	56
ACCT 3015	Advanced Financial Accounting Topics	56
MGMT 3001	Managerial Decision Making	42
General Education Course		
Select 1 course from the general education list during registration.		42
BAAC Program Option Courses		
Select 1 course from the available list during registration.		42
Hours		280
Total Hours		1680
Co-op Work Terms		
		Hours
COOP 1008	Business Work Term 1 (Fall intake - occurs after Semester 2, Winter intake - occurs after Semester 3)	560
COOP 2025	Business Accounting Work Term 2 (Fall intake - occurs after Semester 3, Winter intake - occurs after Semester 4)	560
COOP 3000	Business Work Term 3 (Fall intake - occurs after Semester 4, Winter intake - occurs after Semester 6)	560
Hours		1680
Total Hours		1680

Code Title
BAAC Program Option Courses

Program options for semesters 4, 5 and 6 may include:

ACCT 3002	Advanced Computerized Accounting
BUSI 1019	Payroll Administration
BUSI 2011	International Business
BUSI 2015	E-Commerce
BUSI 2025	The Business of Esports
BUSI 3001	Supervision
BUSI 3006	Investments
ENTR 1000	Social Entrepreneurship
ENTR 1002	Introduction to Entrepreneurship
ENTR 2003	Small Business Operations
ENTR 2007	Intrapreneurship
ENTR 2009	Entrepreneurship and Small Business
FNCE 2008	Dealership Financial Statements
HURM 1000	Human Resources Management Foundations
HURM 1004	Compensation
HURM 2000	Employment Law
LAWS 1015	Debtor and Creditor/Landlord and Tenant Law
LAWS 2046	Contracts and Torts
MGMT 2000	Production and Operations Management
MGMT 2001	Principles of Management
MGMT 2003	Human Resources Management
MGMT 2026	Material and Operations Management (ODE)
MKTG 1003	Principles of Sales
MKTG 1018	Strategic Marketing Planning

MKTG 2031	Sport Marketing and Sponsorship
MKTG 2033	Professional Edge

Graduation Window

Students unable to adhere to the program duration of three years (as stated above) may take a maximum of six years to complete their credential. After this time, students must be re-admitted into the program, and follow the curriculum in place at the time of re-admission.

Disclaimer. *The information in this document is correct at the time of publication. Academic content of programs and courses is revised on an ongoing basis to ensure relevance to changing educational objectives and employment market needs.*

Program outlines may be subject to change in response to emerging situations, in order to facilitate student achievement of the learning outcomes required for graduation. Components such as courses, progression, coop work terms, placements, internships and other requirements may be delivered differently than published.