

# Accounting

The Diploma in Accounting program is designed to meet the needs of students planning a career in accounting. Students who take the program will acquire the essential knowledge and skills to seek employment immediately after graduation.

During the program, students will begin to learn basic accounting concepts and move on to more advanced topics such as: financial accounting, management accounting, corporate finance fundamentals, business communication and case studies. The program also includes a course in public speaking.

All courses in the program are transferable to the Certified General Accountants (CGA) Program of Professional Studies in British Columbia. Courses marked with a "\*" also meet the requirements for direct entry into the Certified Management Accountants (CMA) of British Columbia's Accelerated Program.

## WHO SHOULD TAKE THIS PROGRAM

The Diploma in Accounting program is intended for students who are interested in becoming Certified General Accountants (CGAs), Certified Management Accountants (CMAs) or those pursuing a career in accounting without obtaining certification. The program is also ideal for international students who wish to obtain a comprehensive education in accounting. Canadian immigrants can obtain credits through this program for specific courses that are required for Canadian certification.

### Certification

Students will graduate with the Ashton College Diploma in Accounting and a CGA Foundation Studies in Accounting Certificate.

### Program Format

The program is offered on both a full-time and a part-time basis. Students can also enroll in individual courses (subject to availability).

## COURSE DESCRIPTIONS

### \*Financial Accounting Fundamentals

This course will provide students with an overview of accounting concepts and the preparation of financial statements. Students will be introduced to inventories, internal control, receivables, capital assets, short term investments, current and long term liabilities, the conceptual framework of accounting, cash flow statements, accounting for merchandising activities, partnerships and corporations.

### \*Micro & Macro Economics

This course will introduce students to the study of microeconomics including: elasticity, price regulation, production costs and market structures. Students will also explore macroeconomic concepts such as: economic indicators, expenditure decisions, banking and interest rates. Further, unemployment, inflation and the global environment will be investigated.

### Business Law

This course will introduce students to the Canadian legal system and the analysis of legal issues. It encompasses topics related to tort law, professional liability, contracts, debtor and creditor relations and business organizations.

### Business Communication

The purpose of this course is to develop and reinforce the reading and writing abilities of students according to

contemporary business protocol. Grammar, spelling, punctuation, style and communication techniques will be examined.

### \*Business Quantitative Analysis

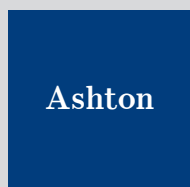
This course will help students develop an understanding of quantitative data analysis in the decision making process. Students will study various concepts including: summary measures, fundamentals of probability, sampling distributions, estimation, hypothesis testing, regression, correlation, index numbers, time series, statistical decision theory and linear programming.

### Financial Accounting: Assets

In this course, students will be introduced to financial reporting, income statements, balance sheet presentation and cash flow statements. Students will also examine interest concepts, future and present value, financial assets and liabilities, investment and financial instruments, capital assets, expense recognition and revenue.

### \*Management Accounting Fundamentals

The purpose of this course is to introduce students to fundamental concepts of management accounting, costing and budgeting. This course will also comprise management accounting trends and pricing.



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EDUCATION QUALITY ASSURANCE

# Accounting

## Public Speaking

This course will provide students with the tools to achieve excellence in public speaking. Speech writing, the proper use of audio-visual aids, body language and active listening will be examined. Upon completion of this course, students will learn to communicate confidently in a variety of settings.

## Managing Information Systems

This course is intended as an introduction to computer information systems. Students will study the basics of computer information systems including: files, databases, development and design, implementation, maintenance and system audits. Students will also develop an understanding of networks, telecommunication, e-commerce, transaction processing and enterprise resource planning.

## Corporate Finance Fundamentals

In this course, students will be introduced to fundamental corporate finance concepts including: security valuation and the determinants of interest rates. Students will review cases related to the application of strategic and operational decisions, and financial planning.

## Financial Accounting: Liabilities & Equities

This course focuses on partnership equity accounting, liabilities, shareholders' equity, and complex debt and equity instruments. Students will examine leases, accounting for income tax, pension costs and obligations, accounting changes, earnings per share, financial statements and cash flow.

## Accounting Business Case

This course provides students with an opportunity to apply knowledge and skills acquired from multiple areas of business to analyze specific business scenarios. Concepts in financial accounting, management information systems, management accounting, finance and communications are utilized by students in the submission of a business case analysis.

## GENERAL ADMISSION REQUIREMENTS

- (1) All applicants must be high school graduates or 19 years or older at the start of the program.
- (2) Applicants who are classified as International students must meet the requirements for International students studying in Canada as defined by Citizenship and Immigration Canada.
- (3) All International applicants must demonstrate an acceptable level of English language skills.

## Certified General Accountants Association of British Columbia

The Certified General Accountants Association of British Columbia (CGA-BC) was founded in 1951, and derives its authority from the provincial Accountants (Certified General) Act.

CGA-BC is the governing and regulatory body responsible for the certification of more than 13,000 CGAs and CGA students in BC.

To become a CGA, students transfer their credits to the CGA program and complete the remaining requirements for certification as set out by CGA-BC.

## Certified Management Accountants Society of British Columbia

The Certified Management Accountants Society of British Columbia (CMABC) is a self-governing organization that awards the CMA designation. It represents over 4,000 CMAs and 1,000 CMA students in BC.

## University Canada West

Graduates of this program receive credits towards the B.Com degree at University Canada West.

## Faculty

All Ashton College accounting faculty members possess a relevant designation together with both classroom and practical experience. Non-accounting courses are instructed by faculty with both classroom and practical experience in the relevant areas of expertise.

## How to Apply

Please contact an Admissions Adviser for more information or visit our website at [www.ashtoncollege.com](http://www.ashtoncollege.com).

Ashton

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