



Diploma in Accounting

Program Overview

The Diploma in Accounting is designed to meet the needs of students planning a career in accounting. Students will have the skills to work immediately after graduation.

During the program students will advance through basic accounting concepts and procedures to more advanced topics such as financial accounting, management accounting, corporate finance fundamentals, business communication, and the analysis of a business case. 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 requirement for direct entry into the Accelerated Program of the Certified Management Accountants (CMA) of British Columbia.

Who Should Take This Program

The Diploma in Accounting is intended for students who are interested in becoming Certified General Accountants (CGAs) or Certified Management Accountants (CMAs) in British Columbia or intend pursuing a career in accounting without obtaining certification. The program is also ideal for international students who want to obtain a thorough education in accounting. Immigrants to Canada can use this program to obtain credits in courses which they require for Canadian certification.

Certification

Students will graduate with the Ashton College Diploma in Accounting as well as the CGA Foundation Studies in Accounting Certificate provided they have satisfactorily completed all the program requirements.

Program Format

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

Course Descriptions

★DA 01 Financial Accounting Fundamentals

This course will give students 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, the cash flow statement, and accounting for merchandising activities, cash, partnerships and corporations.

★DA 02 Micro & Macro Economics

This course will introduce students to the study of economics, elasticity and price regulation, production costs, and market structures. Students will also review macroeconomics, economic indicators, expenditure decisions, money, banking and interest rates. They will have the opportunity to analyze unemployment, inflation and the global environment.

DA 03 Business Law

In this course students will analyze the Canadian legal system applied to the review of legal cases, and potential legal problems. It will cover topics related to tort law, professional liability, contracts, debtor and creditor relations, and business organizations.

DA 04 Business Communication

The purpose of this course is to develop and reinforce the writing and reading process, particularly grammar, spelling, punctuation, writing style and effective writing techniques both in and out of exams.

★DA 05 Business Quantitative Analysis

This course will develop an understanding of data analysis in order to make effective business decisions. Students will study the different summary measures, fundamentals of probability, sampling distributions and estimation, hypothesis testing, regression and correlation, index numbers and time series, statistical decision theory, and linear programming.

DA 06 Financial Accounting: Assets

In this course students will be introduced to financial reporting, accounting concepts, the income statement, balance sheet presentation, and the cash flow statement. They will also focus on inventory, interest concepts of future and present value, current financial assets and current liabilities, investment and financial instruments, capital assets, expense recognition and analyzing revenue.

★DA 07 Management Accounting Fundamentals

The purpose of this course is to focus on basic concepts of management accounting, costing, and budgeting. The course will also cover pricing and trends in management accounting.

DA 08 Public Speaking

Instructor expertise and feedback will be provided in this course along with strategies to develop excellence in all aspects of public speaking. Students will acquire confidence in communication skills such as written and impromptu speeches, audio-visual aids, body language and active listening, and receive supportive evaluation.



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DA 09 Managing Information Systems

This course is an introduction to information systems. Students will study the foundation of computer systems, files and databases, the systems development process, information systems solutions design, and systems implementation, maintenance, review and audit. They will also develop an understanding of networks, telecommunication, e-commerce, transaction processing and enterprise resource planning.

DA 10 Corporate Finance Fundamentals

Students will be introduced to corporate finance, security valuation, and determinants of interest rates. They will review cases related to the application of strategic decisions, operating decisions, and financial and long term planning.

DA 11 Financial Accounting: Liabilities & Equities

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

DA 12 Accounting Business Case

Students are required to submit a business case as part of the program. The Accounting Business Case provides students with an opportunity to apply and integrate knowledge from various subject areas to solve specific business problems and produce management reports. Students are required to apply knowledge from concepts covered in financial accounting, management information systems, management accounting, finance and communications.

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 laid down 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 through 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 Faculty members teaching accounting courses have a relevant designation together with both teaching and practical experience. Non-accounting courses are taught by Faculty with both teaching and practical experience in their relevant areas of expertise.

How to Apply

Please contact an Admissions Adviser for more information or visit our website at www.ashtoncollege.com.

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