

### Application Procedure

In order to apply for admission to this program an applicant must complete an "Application for Admission to Ontario Colleges of Applied Arts and Technology" form and submit this form to the:

Ontario College Application Service  
P.O. Box 810, Guelph, Ontario, N1H 6M4  
1-888-892-2228

Application Forms and Applicant Guidebooks are available at Ontario Secondary Schools, at Ontario Colleges of Applied Arts and Technology and at the Ontario College Application Service office.

### Admission to the College

Complete information concerning admission to programs at Fanshawe College may be found in the Central Admission Publication located in Registrar and Student Awards Services, Fanshawe College.

The College reserves the right to make changes in the information in this brochure without prior notice.

The College reserves the right to cancel a program, a program major or option, or a course, and to change the location and term in which programs/courses are offered because of insufficient registrations or for other budgetary reasons.

### Fanshawe College

Fanshawe College is one of the largest colleges in Ontario with campuses in London, St. Thomas, Simcoe and Woodstock. Fanshawe prides itself on its modern methods and up-to-date technology that provide students with a solid education.

With over one-third of its full-time post-secondary programs combining on-the-job training with in-college study, Fanshawe is recognized as a leader in the field of co-operative education.

In addition to offering post-secondary programs in Applied Arts and Business, Health Sciences and Human Services and Technology, Fanshawe provides other educational programs such as Adult Training, Apprenticeship, and Continuing Education.

*This brochure is available in alternative formats, upon request, for persons with disabilities.*

**For further information on admission and registration, contact:**  
Registrar and Student Awards Services, (519) 452-4277

**For further specific program information, contact:**  
Business Studies Division, (519) 452-4290

**Fanshawe College**  
**1460 Oxford St. E.**  
**P.O. Box 7005**  
**London, ON, N5Y 5R6**

**[www.fanshawec.on.ca](http://www.fanshawec.on.ca)**

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# Fanshawe

## COLLEGE

### Business Administration - Accounting



**FANSHAWE  
COLLEGE**

*Community Driven . . .  
Student Focused*

# Business Administration - Accounting

A Co-Operative Education Program (Optional)  
A One Year Post-Graduate Diploma Program  
Program Code: BAA1 Campus Code: LC  
January Admission

This post-graduate diploma program is designed to add a further dimension to the student's business education by emphasizing management functions in accounting studies.

*Graduates of this program have direct transferability of 48 credits to the Bachelor of Commerce program and 63 credits to the Bachelor of General Studies (Applied) program at Athabasca University.*

## Career Opportunities

A broad range of positions leading to management roles are available in industry and business for the graduate of this program.

| BAA11   | Level 1                                 | Hrs/Wk |
|---------|---|--------|
| ACCT510 | Auditing                                | 5.0    |
| ACCT512 | Cost and Managerial Accounting          | 6.0    |
| FNCE502 | Financial Management and Controllership | 3.0    |
| MGMT566 | Quality Assurance                       | 3.0    |
| MTHM145 | Management Science Mathematics          | 4.0    |

| BAA12   | Level 2                                 | Hrs/Wk |
|---------|---|--------|
| ACCT612 | Cost and Managerial Accounting          | 6.0    |
| FNCE602 | Financial Management and Controllership | 3.0    |
| FNCE603 | Advanced Taxation                       | 3.0    |
| MGMT614 | Strategic Business Management           | 4.0    |
| MNMT194 | Organizational Behaviour                | 3.0    |

## Program Eligibility Criteria

### Required Academic Preparation

Business-Accounting Diploma

Or

Direct entry\* with appropriate preparation

## Applicant Selection Criteria

Where the number of eligible applicants exceeds the available spaces in the program, the Applicant Selection Criteria will be:

- Preference for Permanent Residents of Ontario.
- Receipt of Application by February 1st.
- Achievement in the academic Program Eligibility Criteria stated above. Students applying for the Business Administration - Accounting program with a two year Business - Accounting Diploma should have obtained a 'B' in the following courses: ACCT340 Intermediate Accounting I, ACCT341 Intermediate Accounting II, ACCT302 Cost Accounting I, FNCE304 Taxation I, and FNCE414 Taxation II. Applicants with less than a 'B' in the above-mentioned courses will be considered only on the recommendation of the Program Chair.
- Preference will be given to graduates of the Fanshawe College Business-Accounting program.

## Notes:

- Applications received by February 1st will be guaranteed consideration. Applications received after February 1st will be considered only if places remain available in the program.
- \*Direct entry applies to students entering from universities or other colleges with at least two years in a related program.

## Co-Operative Education

There is a co-operative education feature as an option in the Business Administration-Accounting Program.

## Other Information

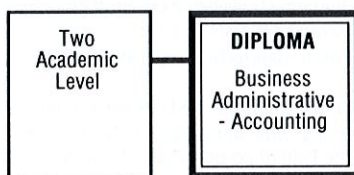
The Business Administration-Accounting diploma brings the potential C.G.A. credits up to eleven.

## Approximate Costs (1999/2000)

Fees for: Levels 1 & 2  
\$2100.30\*  
Books and Supplies: \$1050.00

\*additional fees are required for the co-op option

## Program Progression



## Course Descriptions

### ACCT510 - Auditing

An introduction to the auditing principles and procedures applicable to both internal and external auditing. Topics include reporting; professional standards and ethics; legal liability; audit objectives; audit evidence; planning and analysis; materiality and risk; internal control and audit sampling. Auditing software and a Practice Set are integrated with the foregoing topics.

### ACCT512 - Cost and Managerial Accounting

This course is a continuation of the ACCT302 course which was designed as an introduction to management accounting. This course continues to introduce students to the main concepts and practices of management accounting such as: job and process costing; cost/volume/profit analysis; variable, absorption and activity-based costing; master and flexible budgets; standard costing and variance analysis; relevant costing and pricing. This course, together with ACCT 302, is an exemption for CGA's MA1.

### ACCT612 - Cost and Managerial Accounting

This course is a continuation of the ACCT302 and ACCT 512 courses which were designed as an introduction to cost accounting. This course continues to introduce students to cost accounting fundamentals. This course is NOT an exemption for CGA MA2 although it does cover

some of the same material on the use of accounting information in planning and decision making under conditions of certainty and uncertainty.

### FNCE502 - Financial Management and Controllership

This course, together with FNCE 602, is about the foundations of managerial finance with emphasis on the major decisions made by the financial executive. Content includes analysis of the financial environment and its components; security valuations; strategic decision making; working capital management and financial planning.

### FNCE602 - Financial Management and Controllership

This course, together with FNCE 502, is about the foundations of managerial finance with emphasis on the major decisions made by the financial executive. Content includes analysis of the financial environment and its components; security valuations; strategic decision making; working capital management and financial planning.

### FNCE603 - Advanced Taxation

This advanced taxation course will initially be a review and up-dating of the topics covered in Taxation I and II. These topics will be addressed by reference to the Income Tax Act and will be given more thorough treatment, where necessary. Some of the assignment material will be completed using TAXBYTE T1 computer software.

### MGMT566 - Quality Assurance

This course is an introduction to Quality Management principles and the different Quality Assurance programs that currently exist. The course covers the theory of Quality Management, the cornerstones on which a Quality system is built and an analysis of such quality programs as TQM, ISO9000 and QS9000.

### MGMT614 - Strategic Business Management

This course is based on the philosophy that today's managers must possess the skills that provide the analytical skills through the use of critical analysis and critical thinking in situations requiring the understanding of the problem, analysis of the problem, developing a recommended course of action and implementation requirements.

### MNMT194 - Organizational Behaviour

A course which focuses on describing, understanding and explaining behaviour in organizations in order that this behaviour may be controlled, managed or influenced effectively.

### MTHM145 - Management Science Mathematics

In this course common mathematical techniques used in management science are applied with the aid of computer software. Topics include: Linear programming, transportation and assignment methods, decision theory analysis, project management (CPM/PERT), multiple linear regression and time series analysis.