

From: **Coast Mountain College (CMTN)**
Diploma of Business, Accounting Concentration

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

The following list of course equivalents will appear on the transfer credit summary for students who have successfully completed **CMTN's Diploma of Business, Accounting Concentration** 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.

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."

Business Administration	Course Number & Name	UNBC Equivalence¹
First Year Certificate must be completed before moving on to the diploma:		
ACCT 150-3 ²	Financial Accounting I	No credit; ACCT 150 & 151 = UNBC COMM 210 ²
BCPT 150-3	Business Computers	CPSC 150-3
BENG 150-3	Business Communications	COMM 200-3
BLAW 152-3	Business Law	COMM 2XX-3
ECON 150-3	Microeconomics	ECON 100-3
ECON 151-3	Macroeconomics	ECON 101-3
MARK 150-3	Introduction to Marketing	COMM 240-3
MATH 150-3	Mathematics of Finance	MATH 1XX-3
MGMT 150-3	Introduction to Management	COMM 1XX-3
3 Credits of 100 Level Business Administration or University Credit (UC) Elective*		
* Students wishing to take the Accounting Concentration Diploma in Year 2 must take ACCT 151 as the elective		
Accounting Concentration		
ACCT 250-3	Intermediate Financial Accounting I	COMM 310-3
ACCT 251-3	Intermediate Financial Accounting II	COMM 311-3
ACCT 252-3	Management Accounting I	COMM 211-3
ACCT 253-3	Management Accounting II	COMM 2XX-3
BFIN 250-3	Business Finance I	COMM 220-3
BFIN 251-3	Business Finance II	COMM 320-3
BSIM 250-3	Business Management Simulation	COMM 2XX-3
or BPOL 250-3	Business Policy	COMM 2XX-3
MATH 251-3	Statistics	STAT 240-3
MGMT 251-3	Organizational Behavior	COMM 230-3
3 elective credits of the following:		
ACCT 254-3	Auditing	COMM 2XX-3
MGMT 201-3	Entrepreneurship	COMM 302-3
MGMT 255-3	Human Resource Management	COMM 330-3
TAXN 250-3	Taxation 1	COMM 313-3

¹ Course equivalencies were determined through the articulation process and are listed on the BC Transfer Guide, www.bctransferguide.ca

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

² Transfer credit will be awarded for UNBC COMM 210 **only** if students take both CMTN ACCT 150 & ACCT 151

Note: Students who transfer with 30 or more credit hours of courses required for the Commerce degree will receive a waiver for UNBC COMM 100-3.

Note: Above based on CMTN 2021 website.

Recommended courses to take:

CMTN Course	CMTN Course Name	UNBC Equivalence¹
BCPT 254-3	Computerized Accounting Systems	CPSC 250-3
FNST 101-3	Intro to First Nations Studies	FNST 100-3
MATH 235-3	Linear Algebra	MATH 220-3
MATH 101-3	Calculus I	MATH 100-3
MGMT 255-3	Human Resources Management	COMM 330-3
TAXN 250-3	Taxation I	COMM 313-3
TAXN 251-3	Taxation II	COMM 314-3

¹ Course equivalencies were determined through the articulation process and are listed on the BC Transfer Guide, www.bctransferguide.ca
Student will need to choose coursework appropriately so as not to receive duplicate Transfer Credit.

Sample of **UNBC Calendar** requirements for the BComm Degree, Major in Accounting and how CMTN Diploma of Business, Accounting Concentration coursework *may be* used towards completion of the degree at UNBC¹:

UNBC Calendar Information, Course Number & Course Name	CMTN Equivalence¹
<p>The minimum requirement for a Bachelor of Commerce with a major in Accounting is 120 credit hours.</p>	
<p>Program Requirements</p>	
<p>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.</p>	
<p>Lower-Division Requirement - 100 Level</p>	
<p>COMM 100-3* Introduction to Canadian Business ECON 100-3 Microeconomics ECON 101-3 Macroeconomics FNST 100-3 The Aboriginal Peoples of Canada MATH 150-3** Finite Mathematics for Business and Economics or MATH 220-3 Linear Algebra MATH 152-3** Calculus for Non-majors or MATH 100-3 Calculus I</p>	<p>*Please see note about exemption ✓ Completed at CMTN, ECON 150-3 ✓ Completed at CMTN, ECON 151-3 - Can be complete at CMTN, FNST 101-3 - Can be completed at CMTN, MATH 235-3 - Can be completed at CMTN, MATH 101-3</p>
<p>*Students transferring with 30 or more credit hours of courses required for the Commerce degree are exempt from this requirement.</p>	
<p>**Students wishing to pursue additional Math courses as electives are advised to choose MATH 100-3 (Calculus I) and MATH 220-3 (Linear Algebra).</p>	
<p>Students not having the appropriate prerequisites for any courses must consult with the Business Advisor.</p>	
<p>200 Level</p>	
<p>COMM 200-3 Business Communications COMM 210-3 Financial Accounting COMM 211-3 Managerial Accounting COMM 220-3 Financial Management I COMM 230-3 Organizational Behaviour COMM 240-3 Introduction to Marketing COMM 251-3 Introduction to Management Science CPSC 250-3 Applied Business Computing ECON 205-3 Statistics for Business and the Social Sciences or STAT 240-3 Basic Statistics</p>	<p>✓ Completed at CMTN, BENG 150-3 ✓ Completed at CMTN, ACCT 150-3 & ACCT 151-3 ✓ Completed at CMTN, ACCT 252-3 ✓ Completed at CMTN, BFIN 250-3 ✓ Completed at CMTN, MGMT 251-3 ✓ Completed at CMTN, MARK 150-3 ☐ To be completed at UNBC - Can be completed at CMTN, BCPT 254-3 ✓ Completed at CMTN, MATH 251-3</p>

UNBC Accounting major Calendar requirements continued:

Upper-Division Requirements

300 and 400 Level

COMM 300-3	Introduction to Business Law
COMM 310-3	Intermediate Financial Accounting I
COMM 311-3	Intermediate Financial Accounting II
COMM 312-3	Intermediate Managerial Accounting
COMM 320-3	Financial Management II
COMM 330-3	Human Resource Management
COMM 332-3	Business and Professional Ethics
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
COMM 414-3	Advanced Financial Accounting
ECON 350-3	Managerial Economics

- To be completed at UNBC
- ✓ Completed at CMTN, ACCT 250-3
- ✓ Completed at CMTN, ACCT 251-3
- To be completed at UNBC
- ✓ Completed at CMTN, BFIN 251-3
- Can be completed at CMTN, MGMT 255-3

To be completed at UNBC

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

To be completed at UNBC

Two of the following:

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

- Can be completed at CMTN, TAXN 250-3
- Can be completed at CMTN, TAXN 251-3

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 CMTN.

¹Based on the 2021/22 UNBC Academic Calendar year.