

From: **College of New Caledonia (CNC)**  
Diploma, Accounting and Finance

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

The following list of course equivalents will appear on the transfer credit summary for students who have successfully completed **CNC's Diploma in Accounting and Finance** 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](mailto: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."

<b>Accounting &amp; Finance Diploma Course Number &amp; Name</b>		<b>UNBC Equivalence<sup>1</sup></b>
<b>Required Courses</b>		
ACC 170	Data Analytics & Info System	COMM 2XX-3
ACC 170L	Data Analytics & Info System Lab	Included in above credit
ACC 251	Intermediate Accounting I	COMM 310-3
ACC 252	Intermediate Accounting II	COMM 311-3
ACC 255	Managerial Accounting II	ACC 255 & ACC 256 =
ACC 256	Managerial Accounting II	UNBC COMM 211-3 & COMM 312-3
ACC 270	Computerized Accounting	CPCS 250-3
COM 204	Financial Accounting	COMM 210-3
ECON 201	Principles of Economics – Microeconomics	ECON 100-3
ECON 202	Principles of Economics – Macroeconomics	ECON 101-3
ENGL 103	English Composition and Style	ENGL 170-3
FIN 257	Finance I	COMM 220-3
FIN 258	Finance II	COMM 320-3
LAW 294	Business Law	COMM 300-3
MATH 157 <sup>2</sup>	Business Statistics	ECON 205-3 <sup>2</sup>
MATH 257	Business Statistics II	STAT 2XX-3
MGT 154	Applied Human Relations	COMM 1XX-3
MGT 255	Small Business Development	COMM 2XX-3
MKT 152	Principles of Marketing	COMM 240-3

One of:

MATH 145 or 100 Level UT MATH\*\*

MATH 145	Math for Business	COMM 1XX-3
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Plus one elective from the following list:

**Note:** MGT 266, *Management Skills for Supervisors* may NOT be used as an elective

COM 222	Mgt & Organizational Behaviour	COMM 230-3
ENGL 229	Professional Business & Technical Communications	COMM 2XX-3
MATH 100	Precalculus	MATH 115-3
MATH 103	Finite Mathematics	MATH 150-3
MGT 160	International Business	COMM 2XX-3
MGT 254	Applied Group Skills	COMM 2XX-3
MGT 263	Human Resource Development	COMM 330-3
MGT 264	Industrial Relations	COMM 431-3
WEGD 121	Intro to Design Thinking	No credit
WEGD 131	Intro to Visual Communication	No credit
WEGD 141	Introduction to Web Design	No credit
WEGD 142	Intermediate Web Design	No credit

## Recommended Courses to take:

CNC Course	CNC Course Name	UNBC Equivalence <sup>1</sup>
ABST 101	First Nations Studies	FNST 100-3
ABTE 074 & ABTE 075	Business Communication I & II	COMM 200-3
ACC 255	Managerial Accounting I	COMM 2XX-3 <sup>3</sup>
COM 100	Fundamentals of Business	COMM 100-3
COM 222	Management & Org Behaviour	COMM 230-3
MATH 103 <sup>2</sup>	Finite Mathematics	MATH 150-3 <sup>2</sup>
MATH 165 <sup>2</sup>	Calculus non-Science Majors	MATH 152-3 <sup>2</sup>
MGT 263	Human Resource Development	COMM 330-3

<sup>1</sup> Course equivalencies were determined through the articulation process and are listed on the BC Transfer Guide, [www.bctransferguide.ca](http://www.bctransferguide.ca)

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

<sup>2</sup> Must achieved a C- (60% at UNBC) or better for all Math transfer credit to use as a prerequisite for UNBC coursework

Note: Above based on CNC 2021 website.

**\*\*Students can take any course that transfers to UNBC in order to receive credits in this area. Check the BC Transfer Guide for these courses – [www.bctransferguide.ca](http://www.bctransferguide.ca). Please see *Recommended Courses to take* section below for suggested courses to take to fulfill these credits.**

Sample of **UNBC Calendar** requirements for the BComm Degree, Major in Accounting and how CNC Diploma in Accounting and Finance coursework *may be* used towards completion of the degree at UNBC<sup>1</sup>:

**UNBC Calendar Information, Course Number & Course Name**

**CNC Equivalence<sup>1</sup>**

The minimum requirement for a Bachelor of Commerce with a major in Accounting is 120 credit hours.

**Program Requirements**

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.

**Lower-Division Requirement**

**100 Level**

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

\*Students transferring with 30 or more credit hours of courses required for the Commerce degree are exempt from this requirement.

\*\*Students wishing to pursue additional Math courses as electives are advised to choose MATH 100-3 (Calculus I) and MATH 220-3 (Linear Algebra).

Students not having the appropriate prerequisites for any courses must consult with the Business Advisor.

**200 Level**

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

- Can be completed at CNC, COM 100
- ✓ Completed at CNC, ECON 201
- ✓ Completed at CNC, ECON 202
- Can be completed at CNC, ABST 101

- Can be completed at CNC, MATH 103

- Can be completed at CNC, MATH 165

- Can be completed at CNC, ABTE 074 & ABTE 075

- ✓ Completed at CNC, COM 204
- Can be completed at CNC, ACC 255<sup>2</sup>
- ✓ Completed at CNC, FIN 257
- Can be completed at CNC, COM 222
- ✓ Completed at CNC, MKT 152
- ☐ To be completed at UNBC
- ✓ Completed at CNC, ACC 270

✓ Completed at CNC, MATH 157

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

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

Two of the following:

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

**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).

- ✓ Completed at CNC, LAW 294
- ✓ Completed at CNC, ACC 251
- ✓ Completed at CNC, ACC 252
- Can be completed at CNC, ACC 255 & 256<sup>2</sup>
- ✓ Completed at CNC, FIN 258
- Can be completed at CNC, MGT 263

☐ To be completed at UNBC

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 CNC.

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

<sup>2</sup> CNC ACC 255 & CNC ACC 256 = UNBC COMM 211-3 & COMM 312-3. Students must take both classes to receive this credit.