

From: **Northern Lights College (NLC)**
Business Management Diploma, Accounting Option

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

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

NLC Requirement	NLC Course Name	UNBC Equivalence¹
<i>Required Courses:</i>		
MGMT 204	Human Resource Management (Personnel)	COMM 330-3
MGMT 225	Strategic Management	COMM 2XX-3
MGMT 228	Business Law: Principles and Applications	COMM 300-3
MGMT 260	Principles of Corporate Finance I	COMM 220-3
MGMT 290	Quantitative Methods for Business	ECON 205-3

Required Courses for Accounting Option:

MGMT 201	Intermediate Financial Accounting I	COMM 310-3
MGMT 201	Intermediate Financial Accounting II	COMM 311-3
MGMT 221	Managerial Accounting	COMM 211-3

Plus two electives or minimum of four credits from courses listed under General Option (below)

Elective Courses:

COMM 301	Organizational Communications	COMM 2XX-3
ENGL 100	Academic Writing	ENGL 170-3
FNST 100	Aboriginal Peoples of Canada	FNST 100-3
FNST 102	Treaties and Aboriginal Rights	FNST 1XX-3
MGMT 111	Finite Mathematics	MATH 150-3
MGMT 201	Intermediate Financial Accounting I	COMM 310-3
MGMT 202	Intermediate Financial Accounting II	COMM 311-3
MGMT 203	Taxation	COMM 2XX-3
MGMT 210	Advertising and Promotion	COMM 2XX-3
MGMT 217	Business Systems Analysis and Design	COMM 2XX-3
MGMT 219	Entrepreneurship: Start Up	COMM 302-3
MGMT 221	Managerial Accounting	COMM 211-3
MGMT 261	Principles of Corporate Finance II	COMM 320-3
MGMT 280	Safety Management	COMM 1XX-3
MGMT 295	Management Science	COMM 251-3
MGMT 301	Management Skills for Supervisors	COMM 2XX-3
MGMT 302	Business Sustainability and the Environment	COMM 1XX-3
MGMT 303	Non-Profit Management	COMM 2XX-3
MGMT 430	Business Ethics and Social Responsibility	COMM 332-3
PHIL 110	Introduction to Logic and Critical Thinking	PHIL 200-3
POLI 100	Politics and Government	POLS 100-3
POLI 101	The Government of Canada	POLS 200-3
POLI 200	Politics and Pipelines	POLS 2XX-3
PSYC 224	Organizational Behavior	COMM 230-3 or PSYC 200-3

Elective Courses Cont'd:

MATH 101	Calculus*	MATH 100-3
MATH 105	Calculus for Social and Biological Sciences I*	MATH 152-3 ²

Additional Notes on Course Selection:

*Math (Calculus) Courses:

- Diploma Students are permitted a maximum of three calculus credits (In either MATH 101 or MATH 105)
- Note that Principles of Math 12 is required for students enrolling in elective MATH 101 or MATH 105

Business Electives best selected for the Accounting option are:

MGMT 111	Finite Mathematics	MATH 150-3
MGMT 203	Taxation	COMM 2XX-3
MGMT 217	Business Systems Analysis and Design	COMM 2XX-3
MGMT 261	Principles of Corporate Finance II	COMM 320-3
MGMT 302	Business Sustainability and the Environment	COMM 1XX-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 Course under review as the last time it was taught was 2005.

Recommended Courses to take:

NLC Courses	NLC Course Name	UNBC Equivalence ¹
BUS 170	Computers Applications for Business	CPSC 250-3
ECON 101	Principles of Economics (Micro)	ECON 100-3
ECON 102	Principles of Economics (Macro)	ECON 101-3
ENGL 110	Introduction to Workplace Communication	COMM 200-3
FNST 100	Aboriginal Peoples of Canada	FNST 100-3
MATH 101	Calculus	MATH 100-3
MATH 104	Introduction to Statistics	STAT 240-3 or ECON 205-3
MATH 105	Calculus for Social & Biological Sciences I	MATH 152-3 ²
MGMT 107	Fundamentals of Marketing	COMM 240-3
MGMT 111	Finite Mathematics	MATH 150-3
MGMT 120	Introduction to Financial Accounting	COMM 210-3
MGMT 219	Entrepreneurship: Start Up	COMM 302-3
MGMT 261	Principles of Corporate Finance II	COMM 320-3
MGMT 295	Management Science	COMM 251-3
MGMT 302	Business Sustainability and the Environment	COMM 100-3
MGMT 430	Business Ethics and Social Responsibility	COMM 332-3
PSYC 224	Organizational Behavior	COMM 230-3 or PSYC 200-3

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

UNBC Calendar Information, Course Number & Course Name	NLC Equivalence
<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</p>	
<p>100 Level</p>	
<p>COMM 100-3* Introduction to Canadian Business</p>	<p>** See exemption below</p>
<p>ECON 100-3 Microeconomics</p>	<p>- Can be completed at NLC, ECON 101</p>
<p>ECON 101-3 Macroeconomics</p>	<p>- Can be completed at NLC, ECON 102</p>
<p>FNST 100-3 The Aboriginal Peoples of Canada</p>	<p>- Can be completed at NLC, FNST 100</p>
<p>MATH 150-3** Finite Mathematics for Business and Economics or MATH 220-3 Linear Algebra</p>	<p>} - Can be completed at NLC, MGMT 111</p>
<p>MATH 152-3** Calculus for Non-majors or MATH 100-3 Calculus I</p>	<p>} - Can be completed at NLC, MATH 105</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</p>	<p>- Can be completed at NLC, ENGL 110</p>
<p>COMM 210-3 Financial Accounting</p>	<p>- Can be completed at NLC, MGMT 120</p>
<p>COMM 211-3 Managerial Accounting</p>	<p>✓ Completed at NLC, MGMT 221</p>
<p>COMM 220-3 Financial Management I</p>	<p>✓ Completed at NLC, MGMT 260</p>
<p>COMM 230-3 Organizational Behaviour</p>	<p>- Can be completed at NLC, PSYC 224</p>
<p>COMM 240-3 Introduction to Marketing</p>	<p>- Can be completed at NLC, MGMT 107</p>
<p>COMM 251-3 Introduction to Management Science</p>	<p>- Can be completed at NLC, MGMT 295</p>
<p>CPSC 250-3 Applied Business Computing</p>	<p>- Can be completed at NLC, BUS 170</p>
<p>ECON 205-3 Statistics for Business & the Social Sciences or STAT 240-3 Basic Statistics</p>	<p>} - Can be completed at NLC, MATH 104</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
ECON 350-3	Managerial Economics

- ✓ Completed at NLC, MGMT 228
- ✓ Completed at NLC, MGMT 201
- ✓ Completed at NLC, MGMT 202
- To be completed at UNBC
- Can be completed at NLC, MGMT 261
- ✓ Completed at NLC, MGMT 204
- Can be completed at NLC, MGMT 430

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

One of the following:

COMM 410-3	Accounting Theory
COMM 414-3	Advanced Financial Accounting

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).

*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 NLC.

¹Based on the 2019/20 UNBC Academic Calendar year.