
Undergraduate Microprogram in Accounting - 0936

RESPONSABLE :

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SCOLARITÉ :

9 crédits, Premier cycle

OBJECTIFS :

This program will allow students to be able to use financial data necessary to the business management; to elaborate the main elements of an accounting management policy.

CONDITIONS D'ADMISSION :

Base collégiale

Applicants must hold a diploma of college studies (DEC) or the equivalent.

Base expérience

Applicants must be at least 21 years of age and minimally have one year of full-time work experience.

PLAN DE FORMATION :

FIS2119E	Introduction to Taxation (3 cr.) (SCO1908E)
SCO1908E	Accounting (3 cr.)
SCO2118E	Intermediate Accounting I (3 cr.) (SCO1908E)

*: Disponible à distance

FIS2119E

Introduction to Taxation

Objectifs : To develop analytical skills. To develop professional judgement and become aware of the ethical dimensions surrounding fiscal choices. To know in detail the majority of the tax measures applying to individuals and to be able to apply them appropriately to common situations. To learn about the notions of corporate tax. To solve some practical problems for personal income tax and tax planning.

Contenu : History and structure of the Income Tax Act. Subject persons. Net income. Income from an office or employment. Property income. Business income. Introduction to the notions of capital gain or loss. Capital cost allowance. Intangible property. Other income and other deductions. Various deferred income plans. Determination of taxable income. Calculation of an individual's income tax. Introduction to corporate tax. Income tax return. Tax planning.

SCO1908E

Accounting

Objectifs : Knowing about fundamental accounting postulates, principles and processes. Being able to prepare financial statements for private undertakings. Being aware of the accounting system role within the management process of a business organization.

Contenu : Accountancy. Definition of accounting. Accounting equation. Classification of items, statements, results and balance sheets. Various types of legal businesses. Accounting of service, commercial and industrial business operations. Accounts adjustment. Work sheets. Bank reconciliation. Payroll accounting. Subsidiary journals.

SCO2118E

Intermediate Accounting I

Objectifs : Deepen the knowledge of accounting postulates, principles and procedures. Develop professional judgment and become aware of the ethical dimensions surrounding accounting choices. Linking the conceptual foundations of financial accounting and subjects studied, both in the perspective of preparation of financial statements as of the management of entities or other uses. Identify, analyze and solve specific accounting problems related to recognition, measurement and presentation of certain items in the financial statements both in a manual or computerized environment. Become aware of specific standards regarding revenue recognition, measurement of uncertainty differential reporting, and financial instruments related to the items studied. Prepare, present and use cash flow statements for analytical purposes. Integrate acquired knowledge by adapting it to real situations of analyses of management discussion and analysis, financial statements and other elements related to the annual reports of listed

companies. Use certain financial ratios as part of financial statement analysis.

Contenu : Accounting principles which guide the recording and presentation of financial data in financial statements, including notes. Computer-based accounting. Basic recognition, measurement and presentation standards for the following items: cash on hand (presentation), short-term and long-term investments, accounts receivables, inventories, fixed assets (capitalization of acquisition costs, disposal, amortization depreciation), introduction to intangible assets and to natural resources, current and long-term liabilities, shareholders equity held in companies. Revenue recognition. Introduction to financial instruments. Provisions, contingent liabilities and contingent assets. Subsequent events. Differential reporting. Measurement uncertainty. Cash basis of accounting and conversion to accrual accounting. Cash flow statements. Analysis of annual reports (including actual management discussion and analysis and corporate financial statements) and use of certain financial ratios related to the items studied.