

**Certificate in Accounting - 5139**

**RESPONSABLE :**

Francis Lévesque  
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**SCOLARITÉ :**

30 crédits, Premier cycle

**OBJECTIFS :**

This program will allow students to acquire basic knowledge in the accounting field. It also aims to habilitate students to use essential accounting data necessary to manage a business organization and to contribute to the elaboration of the main elements of an accounting information system.

This program is for anyone who has been working for some years and wants to pursue university studies in accounting sciences in order to obtain complementary training to improve professional exercise, and to master part of the knowledge required to access to the "Ordre des comptables professionnels agréés du Québec".

This program can be part of a bachelor degree by cumulating three certificates. The domain of such a bachelor degree is "BUSINESS ADMINISTRATION".

**CONDITIONS D'ADMISSION :**

**Base collégiale**

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

**Base études universitaires**

Applicants must hold a university diploma.

**Base expérience**

Applicants must be at least 21 years of age and demonstrate sufficient preparation, skills and knowledge to undertake undergraduate studies. Their knowledge can be assessed through testing and (or) interviews, as required. Applicants must also have relevant experience and administrative experience within a private, public or non-profit organization. A letter from their employer must certify their experience. Training or education exceeding the minimum requirements may replace experience.

OR

Be at least 21 years old and have successfully completed three university courses.

**PLAN DE FORMATION :**

FIN1113E	Financial Administration (3 cr.) (SCO1908E)
FIS2119E	Introduction to Taxation (3 cr.) (SCO1908E)
SCO1908E	Accounting (3 cr.)
SCO2118E	Intermediate Accounting I (3 cr.) (SCO1908E)
SCO3118E	Intermediate Accounting II (3 cr.) (SCO2118E)
	15 Optional Credits

**Optional Courses**

ADM1014E	E-Business (3 cr.)
ADM1107E	Management of Organizations (3 cr.)
ADM1205E	Individuals and Teams in a Working Context (3 cr.)
ADM1122E	Native Economic Environment and Local Development (3 cr.)
FIN1125E	Securities and portfolio analysis (3 cr.) (FIN1113E)
FIN2113E	Financial Analysis and Planning (3 cr.) (FIN1113E)
FIS3120E	Advanced Taxation (3 cr.) (FIS2119E)
GPE1128E	Human Resources Management (3 cr.)
JUR1118E	Legal Aspects of Native Economic Development (3 cr.)
MKT1114E	Administrative Marketing (3 cr.)
SCO2001E	Analytical Management Accounting (3 cr.) (SCO1908E)
SCO3115E	Certification, Internal Control and Risk Management (3 cr.) (SCO2118E)
SCO4115E	Certification of Financial Statement (3 cr.) (SCO3115E)
SCO4118E	Specialized Accounting I: Particular Contexts (3 cr.) (SCO3118E)
EDU2530E	Workshop on Cognitive Efficiency (3 cr.)
ou ADM1191E	Teamwork, Problem Resolution and Self-Management (3 cr.)

\* : Disponible à distance

**NOTES :**

It is not possible to complete this certificate in less than 3 semesters because

mandatory courses have prerequisite courses.

**PIÈCES SUPPLÉMENTAIRES ET DIRECTIVES PARTICULIÈRES :**

Relevant experience basis: Applicants must submit a motivation letter.

**ADM1014E****E-Business**

**Objectifs :** Understand the main issues related to e-commerce. Know the possibilities and limitations of different e-commerce tools; identify the elements that make up an e-commerce strategy; evaluate the different types of policies and strategies that are appropriate for e-commerce. Understand the behaviors of web users. Provide strategic directions for e-commerce.

**Contenu :** Introduction to e-commerce: nature and implication of e-commerce; main developments in e-commerce; technological improvements. Business models and concepts associated with e-commerce. Typology of e-commerce, tools, features, success factors and trends. Characteristics of digital products and services. Business and e-commerce strategies and strategic management of information and knowledge. Distribution networks: the effects of technology on distribution networks and the organization of logistics. Payment systems and data security. The development and challenges of the digital economy. The Web 2.0 revolution and its impact on businesses. Measuring the effectiveness of e-commerce: profitability of e-commerce operations; measurement and performance tools.

**ADM1107E****Management of Organizations**

**Objectifs :** Integrate fundamental models and concepts, as well as management tools and techniques used in all management processes. Know the different roles and functions that entrepreneurs and managers must fulfill. Formulate, analyze and solve management problems using case studies, supported by a theoretical framework.

**Contenu :** The Quebec and Canadian reality in the field of administrative practice. Presentation and discussion of theories and management techniques and recent research results. The systemic approach as a tool for understanding the reality of companies and the manager's roles; the main theoretical trends and their contributions to the evolution of management knowledge. The internal and external environments of the enterprise (economic, technological and socio-political), as well as the administrative process aimed at integrating them into the development of the strategy, design, and control mechanisms that the organization must put in place to be competitive in a context marked by globalization and the rapid evolution of technologies.

**ADM1122E****Native Economic Environment and Local Development**

**Objectifs :** Acquire general knowledge in micro and macroeconomics and understand the role and the importance of economic systems and structures. Become familiar with economic policy instruments: fiscal policy, monetary policy. Acquire knowledge in natural

resources and environmental economics. Develop the ability to use necessary economic development tools, chiefly in Aboriginal communities. Become aware of the social, political and cultural impacts of economic choices, particularly in Aboriginal communities.

**Contenu :** The goal of economic science. Economic agents. Market structure, supply and demand, scarcity, economic needs and rational choices. Macroeconomic equilibrium. Public finance and economic policy. Sectors of economic activity: primary, secondary, tertiary. Economic development. Environ-ment and natural resources. Mobilization of surpluses. Growth measuring instruments. Capital economy and distribution of wealth. Aboriginal economic development: comparison with other countries, examples of economic success in different Aboriginal communities in Quebec and elsewhere in Canada.

**ADM1191E****Teamwork, Problem Resolution and Self-Management**

**Objectifs :** Become familiar with the development of one's personal and collective efficiency. Learn basic knowledge and develop the skills and attitudes necessary for working effectively within a team, resolving problems and making necessary decisions in an organizational setting.

**Contenu :** Introduction to the basic knowledge and concepts related to teamwork and problem resolution in organizational settings, and supervised role-play experiences. Themes discussed in this class can be grouped under three headings: 1) self-knowledge, such as brain function related to information processing (management of attention, concentration and memory) stress management, time management. 2) Teamwork: the steps in the evolution of a group; factors facilitating a group's effectiveness; obstacles to the effectiveness of a group; conduct of meetings and team member roles; making decisions within a group; conflict resolution in team work. 3) Problem resolution and decision-making: the steps of the problem resolution process, creative techniques and tools, for consensus-building, for analysis and schematization, for planning and monitoring; the influence of heuristics on judgment; types of decision and selection of team members.

**ADM1205E****Individuals and Teams in a Working Context**

**Objectifs :** Know and understand the relationship between individual, group and organization that constitutes the behavioral dynamics of individuals and groups in a working context. Become aware of the human dimension of modern work environments. Becoming familiar with theories and models that foster understanding of one's own behaviors at work, and those of others. Transpose theoretical notions to real or fictive situations related to human activities in organizational contexts.

**Contenu :** Introduction to the fundamental knowledge of human behavioral sciences applied to the working context. Ten topics are addressed in this course: personality, perception, learning, motivation, adaptation (change, innovation and stress), work groups, leadership, influence (power and political games), communication and organizational culture.

**EDU2530E****Workshop on Cognitive Efficiency**

**Objectifs :** Bringing students to actualize their intellectual potential and enhance their cognitive efficiency; to know more about cognitive and affective processes at play in new and complex knowledge acquisition and personal and professional problem-solving; to learn how to control and adjust those processes (learning strategy, problem solving strategies, cognitive, affective and meta-cognitive strategies); and to discover and experiment efficient ways of studying and intellectual work methods.

**Contenu :** Human brain and intellectual functioning: cognitive, meta-cognitive, affective and motivational processes, their impact on learning and problem-solving (needs, motivation, perception, memory, data processing, decision-making, application). Intelligence and efficiency: intelligence education and intellectual potential actualization. Designation, self-image, feeling of competence, and motivation to overcome challenges. Impulsiveness control, and emotional and intellectual block management. Organization, planning, time management, resources management. Attention, concentration and memory functioning, and memorization strategies. Data perception and observation and data organization strategies. Problem-solving processes and strategies applied to university learning.

**FIN1113E****Financial Administration**

**Objectifs :** Acquire financial analysis concepts and techniques. Be familiarized with evaluation notions (titles, companies, projects). Be initiated to financial markets. Be aware of economic and financial news.

**Contenu :** Cost-benefit-volume analysis. Financial situation assessment. Budgeted statements. Cash budget. Cash-flow. Financial mathematics. Evaluation of titles and companies. Initiation to investments in certainty conditions. Summary description of financial markets.

**FIN1125E****Securities and portfolio analysis**

**Objectifs :** Initiate oneself to the mechanisms and functioning of the national and international securities markets. Assess the influence of the economic environment on the value of securities. Familiarise oneself with the various securities traded on the markets and the main stakeholders on these

markets. Know the necessary tools to analyse financial securities and select an appropriate portfolio for each investor. Develop a critical mind towards market forces.

**Contenu :** General economic context and monetary policy. Financial markets and main stakeholders. Information sources. Description, evaluation and analysis of securities such as common shares, preference shares, bonds, convertible securities, subscription warrants and rights, options, forward contracts and other financial assets. Investment funds. Index-based products. Financial innovations. Portfolio diversification theories.

**FIN2113E****Financial Analysis and Planning**

**Objectifs :** Deepen knowledge of financial analysis and project assessment. Be aware of the implications of choices relative to investment projects and funding types. Carry out a review of the financial knowledge acquired through a case study. Be informed of the latest economic and financial events, both nationally and internationally.

**Contenu :** Investments in certainty and uncertainty contexts. Relative choices of investments. Project assessment in a national and international context. Risk vs. return relationship. Capital cost. Capital structure. Dividend policy. SME aid programs. Funding types for SMEs and large businesses.

**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.

**FIS3120E****Advanced Taxation**

**Objectifs :** Develop one's analytical skills. Develop one's professional judgement and build awareness of the ethical aspects of fiscal decisions. Complete the detailed study of the basic notions initiated in the course "FIS2119E Introduction to taxation". Know the details of taxation regulations regarding corporations, partnerships, non-resident companies, trusts and deceased

persons. Analyse corporate taxation issues, taking into account their relations with corporate decisions and considering them from a planning perspective. Resolve certain concrete corporate taxation problems.

**Contenu :** Legislative mechanisms. Residency. Capital gain and loss (advanced notions). Donations. Attribution rules. Non residents. Partnerships. Trusts. Death. Corporate taxation (advanced notions). Federal and provincial consumption taxes. Review of the different modifications brought about by provincial and federal budgets. Other current issues. Specificities of SMEs.

#### GPE1128E

##### Human Resources Management

**Objectifs :** Acquiring a global vision of human resources. Locating the human resources management function in relation to the organization's economic, social and cultural contexts. Master the human resources management activities and seize the shared responsibility of human resources management (HR professionals, managers, unions and state). Focus on strategic human resources management to achieve the mission and organizational objectives.

**Contenu :** Evolution of the human resources management function. Human resources service: strategic planning, work organization, workforce planning, recruitment, selection, integration, performance appraisal, skill development, remuneration, respect of employees' rights, collective reports to work, health and wellbeing at work.

#### JUR1118E

##### Legal Aspects of Native Economic Development

**Objectifs :** Acquire general knowledge of the Canadian and Quebec legal systems, including the Indian Act. Familiarize oneself with the main legal concepts applicable to businesses.

**Contenu :** Source of law. The Constitution Act of 1867 and 1982. The federal regime. Individuals. The administration of justice (court, actors of the legal system). The Indian Act. Indigenous rights and treaty rights. Examples of agreements and their impacts. Legal entity types. Obligations and contracts. Business and service related contracts. Legal aspects of funding. Bankruptcy. Impact of matrimonial and estate provisions on companies.

#### MKT1114E

##### Administrative Marketing

**Objectifs :** Know and understand marketing fundamentals and theories. Grasp the role and nature of marketing in relation to the organizational environment and more specifically to small- and medium-sized businesses. Understand the impact of marketing on individuals, organizations, and society.

**Contenu :** Marketing concepts; market segmentation; consumer behaviour; marketing information systems; product strategies; price-fixing policies;

distribution networks; communications marketing; service marketing; marketing monitoring and control.

#### 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.

#### SCO2001E

##### Analytical Management Accounting

**Objectifs :** Develop professional judgement and awareness about the ethical dimensions of accounting decisions. Know the different methods of cost evaluation, planning, analysis and control in both manufacturing companies and other organizations. Use the acquired knowledge to assess the profitability of different products and production centers, control costs and interpret data. Assist in the decision-making process.

**Contenu :** Different methods of cost accumulation within the organization. Product cost evaluation method and manufacturing cost statement. Joint costs allocation and costs of auxiliary sections. Accounting, analysis and control of the different components of manufacturing costs in order-based manufacturing systems, and uniform and continuous manufacturing. Marginal costing and full costing methods. Standard costs and variance analysis. Relations between cost, volume and profit. Relevant elements for short-term decision-making.

#### 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.

#### SCO3115E

##### Certification, Internal Control and Risk Management

**Objectifs :** Understand the objectives of certification. Know the concepts, standards and notions of the auditing process. Understand and evaluate an entity's governance model, particularly in relation to the internal audit committee. Become familiar with concepts related to the environment and with manual or computerized control systems used for evaluating risk management within a business, and its incidence on the audit of financial statements, from both the manager's and external auditor's point of view. Become initiated to sampling methods linked to control tests. Develop professional judgment. Understand the different aspects of ethics and professional responsibility required to navigate in a legal and professional framework. Develop oral and written communication skills.

**Contenu :** Social role of certification and auditor objectives. Definition, basic postulates and concepts of the audit. Legal framework, professional standards and code of conduct. Governance model for an entity (including the internal audit committee). Definition of internal control, types of controls, main errors and frauds, elements of an internal control system, responsibilities with respect to deficiencies of internal control. Sales, purchases, salaries and permanent inventory systems. Control tests and surveys for control tests, risks associated with surveys and risks external to surveys. Implementation and evaluation of controls related to the use of a computerized system.

#### SCO3118E

##### Intermediate Accounting II

**Objectifs :** Further develop the understanding of accounting premises, principles and procedures. Develop professional judgement and build awareness of the ethical aspects of accounting decisions. Relate the conceptual basis of financial accounting and the studied subjects. Complete the study of the main budget items of financial statements undertaken in the previous courses. Be familiarised with the guidelines on writing the management report and the CEO report. Identify, analyse and resolve specific problems of accounting, measurement and presentation of certain elements related to financial statements. Further study the financial instruments related to the subjects being studied. Understand the notions underlying the identification and presentation of information on the operational segments and the interim financial information in accordance with applicable standards.

**Contenu :** Conceptual framework of accounting. Management and CEO reports. General standards of recognition, measurement and presentation of the following elements: receivables (including impaired loans), debts assignment, inventories (methods for cost determination), biological assets, return on tangible assets (including investment property and property recorded at appraised value), intangible assets, franchises, research and development, borrowing costs, start-up phase and pre-operating expenses, public subsidies, investment tax credit, depreciation of long-term assets, conditional obligation related to asset retirement, long-term assets held for sale, discontinued activities, natural resources depletion, non-monetary transactions, extraordinary and unusual elements, long-term liabilities (further study), social capital and contributed surplus (share buyback and stock split), stock subscription warrants, retained earnings (dividends, reserves), other accumulated comprehensive income, statement of income and comprehensive income, dilutive effect securities, earnings per share and earnings per diluted share, information to be provided on capital. Financial instruments. Operational sectors. Interim financial information.

#### SCO4115E

##### Certification of Financial Statement

**Objectifs :** Study the auditing process by mastering the procedures specific to the conduct of the end-of-year audit from the perspective of both the manager and the external auditor. Develop the necessary professional judgement for the planning and execution of a certification mission. Conduct an end-of-year audit and write an adequate report in conformity with the generally accepted Canadian auditing standards of the Canadian Institute of Chartered Accountants' manual. Understand the different aspects related to ethics and professional liability required to work in that context. Develop oral and written communication skills.

**Contenu** : Basic assumptions, principles and concepts of the certification theory. Planning and conduct of the end-of-year financial statements audit: risks and materiality threshold, audit evidence, fraud, inaccuracies and illegalities, enterprise's permanency, documentation, communication. Auditing procedures for the main budget items of the financial statements. Contingencies, commitments, events subsequent to the reporting period, accounting estimates, related parties, fair-value elements. Statistical survey sampling. Analytical corroboration procedures. Communication with law firms and actuaries. Auditor's responsibilities in relation to legal and regulatory documents in a financial statement audit. Audit in a computerised environment, and computer-assisted auditing procedures. Evaluation of audit results. Auditor's reports and restrictions. Use of other auditors' work (internal audit, second auditor), of experts and of an auditor's report from an external service firm. Financial statements review engagement. Compilation engagement. Other certification missions.

### **SCO4118E**

#### **Specialized Accounting I: Particular Contexts**

**Objectifs** : Deepen the understanding of accounting assumptions, principles and procedures. Develop professional judgement and learn about the ethical aspects of accounting decisions. Relate the conceptual foundations of financial accounting to the studied subjects. Acquire extensive knowledge of particular accounting contexts, including the main legal aspects influencing the accountant's work. Identify, analyse and resolve accounting problems specific to branches, non-profit organizations and the public sector, cooperatives, partnerships, estates, related entities as well as bankruptcies and financial restructuring.

**Contenu** : Estates and trusts. Non-profit organizations and public sector accounting. Bankruptcy: trustee accounting and financial restructuring. Branches. Cooperatives. Partnerships (partnership and limited partnership). Operations between related parties, dependence relations and economic dependence. Personal financial statements.