

Accounting

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• CENTENNIALCOLLEGE.CA/ACCOUNTING • 416-289-5207 (CE GENERAL OFFICE)

DIPLOMA

- Accounting (2 year)3

CERTIFICATES

- Accounting Fundamentals Level 12
- Accounting Fundamentals Level 22
- Accounting Fundamentals Level 32
- Bookkeeping.....3
- Public Accounting3

AREA OF STUDY

- Accounting2

LEARNING PARTNERS

- Certified General Accountants Association (CGA).....3
- Canadian Institute of Bookkeeping (CIB).....4
- CPAexcel Certified Public Accountant4

Accounting

Accounting is the language of business. Those who specialize in this field provide accounting and tax services to businesses and the general public. They can work for all types of organizations, or set up their own businesses.

The profession requires good teamwork, problem-solving skills and initiative, as well as computing proficiency (spreadsheets, word processing, database and project management). Good verbal and written communication skills are crucial. Leadership qualities can be critical in providing influential advice and guiding business growth.

For information on equivalencies with our Learning Partners (CGA, CIB, CSI, etc.), visit centennialcollege.ca/accounting.

Accounting Fundamentals – (Level 1, Level 2, Level 3) – three levels of certificate programs – take one, two or all three. Most courses in these programs are eligible for CGA (Certified General Accountants) equivalency, if you achieve a 70% (B) grade or higher.

Bookkeeping – Nine courses in this certificate.

Certified Bookkeeper – These are the same courses as our Bookkeeping certificate; however if you achieve a minimum of 65% (C+) you may qualify for Canadian Institute of Bookkeeping equivalency. Certain equivalencies may be subject to CIB time limits.

Public Accounting – These are the same courses required for CPAexcel (Certified Public Accountant) equivalency, and if successfully completed, also give you a Centennial certificate.

Certified Public Accountant (CPA) – Our CPAexcel learning partner equivalent courses will ensure you have the proper foundation to write the qualification exam.

Accounting diploma – this includes the same courses as Centennial's two-year, full-time day studies program – you need to take English (and an English assessment) and general education courses in addition to accounting courses. A minimum C grade average is required to graduate.

First Generation Students

Are you the **FIRST** in your family seeking to complete a college program?

We have resources that can support you and help you succeed.

For more information, visit centennialcollege.ca/firstgenerationstudent

CERTIFICATE IN

ACCOUNTING FUNDAMENTALS LEVEL 1 – PROGRAM CODE 7339

This program prepares you to perform basic accounting functions such as accounts receivable and payroll. You will also gain an understanding of the essential relationship of accounting information to the entire business organization. This certificate incorporates a number of courses that, based on your final grade, can be used towards your Certified General Accountant (CGA), Canadian Institute of Bookkeeping (CIB), and Becker CPA equivalencies.

For more information, visit centennialcollege.ca/accounting.

COMPLETION REQUIREMENTS

Financial Accounting 1 ACCT-112	p. 4, 130
Financial Accounting 2 ACCT-221	p. 4, 130
Small Business Software (Simply Accounting) ACCT-150	p. 4
Mathematics of Finance MATH-106	p. 92, 142
Business Law BUSN-331	p. 19, 132
Payroll Administration CEHR-942	p. 17, 132

CERTIFICATE IN

ACCOUNTING FUNDAMENTALS LEVEL 2 – PROGRAM CODE 7340

Students in this program should have completed Accounting Fundamentals Level 1 or equivalent. This program prepares you to perform intermediate accounting functions, such as more advanced bookkeeping techniques, and introduces you to management accounting. You will further your understanding of the essential relationship of accounting information and the entire business organization. If you achieve a B grade or higher in these courses they can also be applied to your Certified General Accountant (CGA) equivalencies.

For more information, visit centennialcollege.ca/accounting.

COMPLETION REQUIREMENTS

Intermediate Accounting 1 ACCT-255	p. 5, 130
Intermediate Accounting 2 ACCT-265	p. 5, 130
Management Accounting 1 ACCT-222	p. 4, 130
Corporate Finance 1 ACCT-224	p. 4, 130
Auditing 1 (Financial) ACCT-331	p. 5, 130
Principles of Micro Economics ECON-104	p. 6, 132
Taxation 1 ACCT-226	p. 5, 130
Accounting System 2 ACCT-357	p. 5

CERTIFICATE IN

ACCOUNTING FUNDAMENTALS LEVEL 3 – PROGRAM CODE 7341

This program is for you once you have completed Accounting Fundamentals Level 2 or equivalent. and wish to advance to a senior-level job. If you achieve a B grade or higher in these courses they can also be applied to your Certified General Accountant (CGA) equivalencies.

For further information, visit centennialcollege.ca/accounting.

COMPLETION REQUIREMENTS

Intermediate Accounting 3 ACCT-355	p. 5, 130
Management Accounting 2 ACCT-322	p. 5, 130
Corporate Finance 2 ACCT-334	p. 5
Auditing 2 (External) ACCT-332	p. 5, 130
Taxation 2 ACCT-336	p. 6, 130
Principles of Macro Economics ECON-103	p. 6, 132
Quantitative Methods 1 BUSN-225	p. 6, 130



CERTIFICATE IN

BOOKKEEPING – PROGRAM CODE 7052

This program is comprised of nine courses that include both theory and computer applications. You should have access to and familiarity with computers.

If you achieve a grade of 65% (C+) or higher in each course, you may also qualify for exemption with the Canadian Institute of Bookkeeping (CIB), leading to a career as a professional bookkeeper. (Please note certain exemptions may be subject to time limits.) CIB is a national, non-profit organization dedicated to preparing professionals for greater financial and job security as certified bookkeepers. Before qualifying for certification, students must have three years of practical bookkeeping experience where they have demonstrated the knowledge acquired in the academic program.

For more information, visit our website at centennialcollege.ca/accounting.

COMPLETION REQUIREMENTS

Introduction to Microcomputer Applications Software COMP-101	p. 65
Financial Accounting 1 ACCT-112	p. 4, 130
Financial Accounting 2 ACCT-221	p. 4, 130
Intermediate Microcomputer Applications Software COMP-121	p. 65
Small Business Software (Simply Accounting) ACCT-150	p. 4
Accounting Microcomputer Applications 1 ACCT-228	p. 5
Management Accounting 1 ACCT-222	p. 4, 130
Taxation 1 ACCT-226	p. 5, 130
Payroll Administration CEHR-942	p. 17, 132

CERTIFICATE IN

PUBLIC ACCOUNTING – PROGRAM CODE 7054

These are the same courses required by CPAexcel (Certified Public Accountant), and if successfully completed, also give you a Centennial certificate.

Public accountants prepare financial statements and give opinions about their reliability. The work of public accountants is referred to as “adding credibility for the reliance of third parties”. Because of the importance of their work in ensuring that Ontario is a secure place to do business, a licence is required to practice public accounting in Ontario.

COMPLETION REQUIREMENTS

Mandatory Courses

Financial Accounting 1 ACCT-112	p. 4, 130
Financial Accounting 2 ACCT-221	p. 4, 130
Management Accounting 1 ACCT-222	p. 4, 130
Corporate Finance 1 ACCT-224	p. 4, 130
Taxation 1 ACCT-226	p. 5, 130
Intermediate Accounting 1 ACCT-255	p. 5, 130
Accounting Information Systems ACCT-257	p. 5
Intermediate Accounting 2 ACCT-265	p. 5, 130
Management Accounting 2 ACCT-322	p. 5, 130
Auditing 1 (Financial) ACCT-321	p. 5, 130
Taxation 2 ACCT-336	p. 6, 130
Organizational Behaviour BUSN-221	p. 15, 132
Quantitative Methods 1 BUSN-225	p. 6, 130
Quantitative Methods 2 BUSN-325	p. 6, 130
Business Law BUSN-331	p. 19, 132
Cost Accounting CACC-362	
Advanced Financial Accounting CACC-363	
Principles of Macro Economics ECON-103	p. 6, 132
Principles of Micro Economics ECON-104	p. 6, 132
Principles of Marketing MKTG-116	p. 17, 133
U.S. Tax ACCT-501	p. 6

Note: You must complete all courses listed plus one management (MGMT) course. For more details, see p. 8 or centennialcollege.ca/accounting.

DIPLOMA IN

ACCOUNTING – (2 YEAR) PROGRAM CODE 2801

This diploma program is identical to the one offered on a full-time day basis through Centennial’s School of Business. All programs are to be completed within five years. Please note that curriculum requirements may change due to internal curriculum review (contact business@centennialcollege.ca)

For further information, visit centennialcollege.ca/accounting.

ADMISSION REQUIREMENTS

1. Compulsory English 12C or U or skills assessment, or equivalent
2. Math 11C, M or U or 12C or U or skills assessment, or equivalent

COMPLETION REQUIREMENTS

Financial Accounting 1 ACCT-112	p. 4, 130
Small Business Software (Simply Accounting) ACCT-150	p. 4
Financial Accounting 2 ACCT-221	p. 4, 130
Management Accounting 1 ACCT-222	p. 4
Corporate Finance 1 ACCT-224	p. 4, 130
Taxation 1 ACCT-226	p. 5, 130
Accounting Microcomputer Applications 1 ACCT-228	p. 5
Intermediate Accounting 1 ACCT-255	p. 5, 130
Accounting Information Systems ACCT-257	p. 5
Intermediate Accounting 2 ACCT-265	p. 5, 130
Quantitative Methods 1 BUSN-225	p. 6, 130
Introduction to Microcomputer Applications Software COMP-101	p. 65
Intermediate Microcomputer Applications Software COMP-121	p. 65
Principles of Micro Economics ECON-104	p. 6, 132
College Communication 2 COMM-170/171	p. 38
Advanced Business Communications ENGL-253	p. 38
Global Citizenship from Social Analysis to Social Action GNED-500	p. 41
Job Search Skills JOBS-221	p. iv, 15
Mathematics of Finance MATH-106	p. 92, 142

Plus two General Education (GNED) electives (see p. 39-42, 139).

Notes:

1. Minimum c grade average required for graduation from this program.
2. The dynamic curriculum presented here will be revised as appropriate to retain its currency. Internal curriculum review is ongoing.

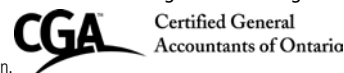
LEARNING PARTNER

CERTIFIED GENERAL ACCOUNTANTS ASSOCIATION

The Certified General Accountants (CGA) Association recognizes studies at Centennial College for credit towards its professional designation, Certified General Accountant (CGA), if you achieve a minimum B grade in each course. Listed below are courses that may be taken through the college.

For more details, refer to our website at centennialcollege.ca/accounting.

Note: To obtain an equivalency, a minimum B grade (70%) is required in each equivalent course. Call 416-322-6520 for more information.



CENTENNIAL COURSE		CGA EQUIVALENCY
ACCT-112/ACCT-221	p. 4, 130	Financial Accounting 1
ECON-103/ECON-104	p. 6, 132	Economics 1
BUSN-331	p. 19, 132	Law 1
ACCT-255/ACCT-265	p. 5, 130	Financial Accounting 2
BUSN-225/BUSN-325	p. 6, 130	Quantitative Methods 1
ACCT-222/ACCT-322	p. 4, 5, 130	Management Accounting 1
COMM-170 or 171 and BUSN-333	p. 15, 38, 132	Communications 1
ACCT-265/ACCT-355	p. 5, 130	Financial Accounting 3
ACCT-224/ACCT-334	p. 4, 5, 130	Finance 1
ACCT-257/ACCT-357	p. 5	Management Information Systems 1
Requires transfer credit in FA1, FA2, FA3, CM1, MA1, MS1, FN1, and a business diploma or business degree		Business Case 1
ACCT-226/ACCT-336	p. 5, 6, 130	Taxation 1*
ACCT-331/ACCT-332	p. 5, 130	Auditing 1*

* By challenge exam/course exemption only. The Business Case 2 (BC2) must be successfully completed by all students prior to certification. CGA exemption policies are subject to change without notice as course contents are revised.

LEARNING PARTNER

CANADIAN INSTITUTE OF BOOKKEEPING

Centennial College and the Canadian Institute of Bookkeeping (CIB) are proud to present a program leading to a career as a professional bookkeeper. CIB is a national, non-profit organization dedicated to preparing professionals for greater financial and job security as certified bookkeepers. This program is comprised of nine courses that include both theory and computer applications. You should have access to a microcomputer, familiarity with computers, and keyboard proficiency. Before qualifying for certification, students must have obtained three years practical bookkeeping experience where they have demonstrated the knowledge acquired in the academic program.

For more information, refer to our learning partners link on our website at centennialcollege.ca/accounting.

CENTENNIAL COURSE		CIB EQUIVALENCY	
Introduction to Microcomputer Applications Software COMP-101	p. 65	CIB-111	Computer Applications I
Financial Accounting 1 ACCT-112	p. 4, 130	CIB-112	Bookkeeping I
Financial Accounting 2 ACCT-221	p. 4, 130	CIB-113	Bookkeeping II
Intermediate Microcomputer Applications Software COMP-121	p. 65	CIB-221	Computer Applications II
Small Business Software (Simply Accounting) ACCT-150	p. 4	CIB-222	Computerized Bookkeeping I
Accounting Microcomputer Applications 1 ACCT-228	p. 5	CIB-223	Computerized Bookkeeping II
Management Accounting 1 ACCT-222	p. 4, 130	CIB-331	Cost Management
Taxation 1 ACCT-226	p. 5, 130	CIB-332	Income Tax
Payroll Administration CEHR-942	p. 17, 132	CIB-333	Payroll Administration

Note: Final grade of C+ (65%) is required for exemption and certain exemptions may be subject to time limits. Upon completion of program you apply to the CIB for your certificate. Call 416-925-9420 or visit their website at cibcb.com.

LEARNING PARTNER

CPAEXCEL CERTIFIED PUBLIC ACCOUNTANT

There is currently a huge demand for Certified Public Accountants (CPAs), and earning your designation will enhance your salary potential. Becoming a CPA also opens a variety of doors in all sectors of the business world; public, private, governmental and not-for-profit.

For more information on this career, please visit www.cpaexcel.com/ or centennialcollege.ca/accounting



CPAEXCEL CERTIFIED PUBLIC ACCOUNTANT EQUIVALENCIES

CENTENNIAL – ACCOUNTING COURSES		CPAexcel REQUIREMENTS
ACCT-112 Financial Accounting 1 and ACCT-221 Financial Accounting 2	p. 4, 130	Introductory Accounting
ACCT-255 Intermediate Accounting 1 and ACCT-265 Intermediate Accounting 2	p. 5, 130	Intermediate Accounting
ACCT-331 Auditing 1 (Financial)	p. 5, 130	Audit 1
ACCT-222 Management Accounting 1	p. 4, 130	Management Accounting
ACCT-226 Taxation 1	p. 5, 130	Personal Income Tax
ACCT-336 Taxation 2	p. 6, 130	Corporate Tax
ACCT-257 Accounting Information Systems	p. 5	Accounting Information Systems
CACC-364 CPA Preparation		CPA Preparation
CENTENNIAL – BUSINESS COURSES		CPAexcel REQUIREMENTS
ECON-103 Principles of Macro Economics	p. 6, 132	Macro Economics
ECON-104 Principles of Micro Economics	p. 6, 132	Micro Economics
BUSN-325 Quantitative Methods 2	p. 6, 130	Quantitative Methods
ACCT-224 Corporate Finance 1	p. 4, 132	Business Finance
BUSN-331 Business Law	p. 19, 132	Business Law
MKTG-116 Principles of Marketing	p. 17, 133	Principles of Marketing
Any management course		Management
BUSN-221 Organizational Behaviour	p. 15, 132	Organizational Behaviour
ACCT-322 Management Accounting 2	p. 5, 130	Management Information Systems
BUSN-225 Quantitative Methods 1	p. 6, 130	Statistics
ACCT-501 U.S. Tax	p. 6	U.S. Tax

Accounting

FINANCIAL ACCOUNTING 1

ACCT-112

This course gives you an overview of the financial reporting process. It concentrates on the recording process and the production of financial statements. The course introduces simple tools to allow you to analyze financial information and explain the information contained in the financial statements in your future roles as managers, investors, or other users of financial accounting information.

Required course for the following outside certifications: CGA, CIB, CIM, CPA and PMAC.

DISTANCE LEARNING

For print-based and online courses, see our Distance Learning section, or visit centennialcollege.ca/dl or e-mail distancelearning@centennialcollege.ca.

SMALL BUSINESS SOFTWARE (SIMPLY ACCOUNTING)

ACCT-150

Through this program you will enhance your skills in the analysis and recording of financial accounting transactions. You'll create and maintain electronic accounting records, prepare financial reports for sole proprietorships and corporations in accordance with Generally Accepted Accounting Principles. Apply your computer skills and knowledge of accounting information systems to support the accounting function. Identify the internal controls contained in the accounting software package used.

Required course for the two year diploma and Canadian Institute of Bookkeeping (CIB)

Prerequisite: Financial Accounting 1 ACCT-112 or permission of the dept.

FINANCIAL ACCOUNTING 2

ACCT-221

This course is the second of two courses covering fundamental accounting topics at the introductory level. Topics include: receivables, capital asset valuation and amortization, short- and long-term liabilities and equity transactions, the organization and operation of a partnership and a corporation, reporting of income and retained earnings. Emphasis is placed on the preparation of financial statements in accordance with Generally Accepted Accounting Principles.

Required course for the two year diploma and following outside certifications: CGA, CIB, CPA

Prerequisite: Financial Accounting 1 ACCT-112 or permission of the dept.

DISTANCE LEARNING

For print-based and online courses, see our Distance Learning section, or visit centennialcollege.ca/dl or e-mail distancelearning@centennialcollege.ca.

MANAGEMENT ACCOUNTING 1

ACCT-222

This course is intended to provide students with an in-depth knowledge of fundamental cost accounting techniques for use in a manufacturing and service environment. Emphasis is placed on product/service cost determination using Job Order Systems, Process Costing systems and Standard Cost practices.

Required course for the two year diploma and the following outside certifications: CGA, CIB, CPA, PMAC

Prerequisite: Financial Accounting 1 ACCT-112 or permission of the dept.

DISTANCE LEARNING

For print-based and online courses, see our Distance Learning section, or visit centennialcollege.ca/dl or e-mail distancelearning@centennialcollege.ca.

CORPORATE FINANCE 1

ACCT-224

This is an introductory course in financial management. The student studies topics in the financial management of profit-seeking organizations. A major objective is the development of analytical and decision-making skills in finance through the use of theory questions and practical problems. Many of the problems/ assignments will require the application of an electronic spreadsheet program such as Excel.

Required course for the two year diploma and the following outside certification: CGA

Prerequisite: Financial Accounting 1 ACCT-112 and a basic knowledge of Excel or Lotus spreadsheet applications is required.

DISTANCE LEARNING

For print-based and online courses, see our Distance Learning section, or visit centennialcollege.ca/dl or e-mail distancelearning@centennialcollege.ca.

TAXATION 1**ACCT-226**

Basic understanding of the Income Tax Act and regulations to determine the Income Tax Liability as it applies mainly to individuals. Course allows you to learn how to prepare a simple tax return for an individual resident of Canada and to use the knowledge gained from this course to solve problems relating to the taxation of individuals resident and non-resident of Canada. Course involves lectures, discussions and assignments. Tax return done both manually and on the computer using recognized computer tax software.

Required course for the two-year diploma and the following outside certification: CIB
Prerequisite: Financial Accounting 1 ACCT-112 or permission of the dept.

DISTANCE LEARNING

For online courses, see our Distance Learning section, or visit centennialcollege.ca/dl or e-mail distancelearning@centennialcollege.ca.

ACCOUNTING MICROCOMPUTER APPLICATIONS 1**ACCT-228**

Students design, configure and operate a financial information system using a mid-market accounting software application. Emphasis is placed on meeting the operating and reporting needs of a medium-sized business that requires customer and vendor management as well as financial reporting. Builds on the knowledge and skills acquired in ACCT-150. Students will develop skills in designing financial systems in a more complex environment, analyzing and recording business transactions, and producing and analyzing financial reports.

Required course for the two-year diploma and the following outside certifications: CGA, CIB
Prerequisites: Financial Accounting 1 ACCT-112, Introduction to Microcomputer Applications Software COMP-101.

INTERMEDIATE ACCOUNTING 1**ACCT-255**

The course examines advanced financial accounting topics related to the Balance Sheet, Income Statement and the Statement of Cash Flows. There is a discussion of the conceptual framework, generally accepted accounting principles, the accounting process and alternate revenue recognition methods. Balance sheet topics include cash, receivables and inventories. Instructional methods include lectures, class discussion and problem solving.

Required course for the two-year diploma and the following outside certification: CGA
Prerequisite: Financial Accounting 2 ACCT-221 or permission of the dept.

DISTANCE LEARNING

For online courses, see our Distance Learning section, or visit centennialcollege.ca/dl or e-mail distancelearning@centennialcollege.ca.

ACCOUNTING INFORMATION SYSTEMS**ACCT-257**

This course will provide accounting students with a basic knowledge of computer-based information systems. Emphasis will be placed on information and document flows; internal control; business processes; and the analysis, design and development of accounting systems.

Required course for the following outside certification: CGA

Prerequisite: Financial Accounting 1 ACCT-112 or permission of the dept.

INTERMEDIATE ACCOUNTING 2**ACCT-265**

The course is designed to provide the student with a comprehensive understanding of accounting topics, both their application and rationale. These topics focus on the preparation of financial statements and include: temporary and long-term investments, acquisition, disposition, amortization of tangible capital assets, intangible capital assets, current liabilities and contingencies, long-term liabilities, shareholders' equity and retained earnings.

Required course for the two-year diploma and the following outside certification: CGA
Prerequisite: Intermediate Accounting 1 ACCT-255 or permission of the dept.

DISTANCE LEARNING

For online courses, see our Distance Learning section, or visit centennialcollege.ca/dl or e-mail distancelearning@centennialcollege.ca.

MANAGEMENT ACCOUNTING 2**ACCT-322**

This course continues the work started in Management Accounting 1, by broadening the students' knowledge of Management Accounting as a management tool, with particular attention to contribution income statement, analysis of cost behaviour, use of relevant costs in decision-making, inventory management, activity base costing, transfer pricing and capital budgeting.

Required course for the following outside certifications: CGA

Prerequisite: Management Accounting 1 ACCT-222 or permission of the dept.

DISTANCE LEARNING

For online courses, see our Distance Learning section, or visit centennialcollege.ca/dl or e-mail distancelearning@centennialcollege.ca.

AUDITING 1 (FINANCIAL)**ACCT-331**

Study the principles and practices of auditing and professional accounting. Topics include audit reports, professional standards and ethics, audit evidence, evaluation of internal control and CICA handbook requirements. Also covers small business audits.

Required course for the following outside certification: CGA

Prerequisites: Intermediate Accounting 1 ACCT-255, Accounting Information Systems ACCT-257 or permission of the dept.

DISTANCE LEARNING

For online courses, see our Distance Learning section, or visit centennialcollege.ca/dl or e-mail distancelearning@centennialcollege.ca.

AUDITING 2 (EXTERNAL)**ACCT-332**

Based on the standards for the professional practice of internal auditing – topics include the selection of audits, internal control review, internal audit reports and internal audit methodology.

Required course for the following outside certification: CGA

Prerequisites: Intermediate Accounting 1 ACCT-255, Accounting Information Systems ACCT-257 or permission of the dept.

DISTANCE LEARNING

For online courses, see our Distance Learning section, or visit centennialcollege.ca/dl or e-mail distancelearning@centennialcollege.ca.

CORPORATE FINANCE 2**ACCT-334**

This course examines advanced topics related to the financial management of organizations: the valuation of financial assets, cost of capital, capital budgeting under condition of certainty and uncertainty, leases, financial and operating leverage and dividend policy.

Required course for the following outside certification: CGA

Prerequisite: Corporate Finance 1 ACCT-224 or permission of the dept.

INTERMEDIATE ACCOUNTING 3**ACCT-355**

The course is designed to provide the student with a comprehensive understanding of accounting topics, both their application and rationale. These topics focus on the preparation of financial statements and includes: the statement of cash flows as well as more specialized topics such as earnings per share calculations, accounting for corporate income tax, pensions, leases, accounting changes and error analysis, and the principles of full disclosure in financial reporting.

Required course for the following outside certification: CGA

Prerequisite: Financial Accounting 2 ACCT-221 or permission of the dept.

DISTANCE LEARNING

For online courses, see our Distance Learning section, or visit centennialcollege.ca/dl or e-mail distancelearning@centennialcollege.ca.

ACCOUNTING SYSTEMS 2**ACCT-357**

This course builds on the knowledge acquired from Accounting Information Systems 1 and will continue to integrate and deepen systems concepts such as: hardware and software of computer systems; file and database organization; telecommunications and networks; electronic commerce; information and decision support; special business information systems; and management of information systems. The course will pay special attention to file and database organization – MS Access will be used to provide illustration and practice in database concepts.

Required course for the following outside certification: CGA

Prerequisite: Accounting Information Systems ACCT-257

ACCOUNTING MICROCOMPUTER APPLICATIONS 2**ACCT-358**

The student will learn additional functions, modules and reporting options for the mid-range accounting program introduced in ACCT-228. Students will study other accounting software programs in the entry level, mid-market and ERP market and compare their features. As part of this culminating accounting software course, students will be exposed to current trends and developments in computerized accounting.

Prerequisite: Accounting Microcomputer Applications 1 ACCT-228 or equivalent

Don't pay for parking!

Parking gates are up at all campus locations (except Morningside) evenings after 6 pm and weekends for continuing education students.

TAXATION 2

Focus on the computation of taxable income and income taxes payable by Canadian corporations, including preparing a Federal 12 return and supporting schedules, calculating tax installments payable, identifying filing deadlines and penalties, factors in planning owner/management remuneration, integration and identifying business decisions where implications will have a material effect.

Required course for the following outside certification: CGA

Prerequisite: Taxation 1 ACCT-226 or permission of the dept.

DISTANCE LEARNING

For online courses, see our Distance Learning section, or visit centennialcollege.ca/dl or e-mail distancelearning@centennialcollege.ca.

CPA PREPARATION 

This course contains all the fundamental issues in three subject areas which would qualify students to write the CPA final exams.

ACCT-336**QUANTITATIVE METHODS 1**

Students, using calculators, apply statistical and other quantitative techniques to business problems and interpret the solutions for improved decision-making. Measures of central tendency and of dispersion, probabilities, confidence intervals and hypothesis testing are among the techniques used.

Required course for the following outside certification: CGA

Prerequisite: Mathematics of Finance MATH-106 or equivalent

DISTANCE LEARNING

For print-based and online courses, see our Distance Learning section, or visit centennialcollege.ca/dl or e-mail distancelearning@centennialcollege.ca.

BUSN-225**QUANTITATIVE METHODS 2**

Review the contents of BUSN-225 (Quantitative Methods 1), covering each topic in greater detail and supporting all calculations with Microsoft Excel. The second part of the course introduces the following new topics: time series, regression and correlation, multiple regression, index numbers, statistical decision theory, the application of sampling/risk analysis and linear programming. Microsoft Excel will also be used to illustrate topics in the second part of the course.

Required course for the following outside certification: CGA

Prerequisites: Quantitative Methods 1 BUSN-225 and Intermediate Microcomputer Applications Software COMP-121 or permission of the dept.

DISTANCE LEARNING

For online courses, see our Distance Learning section, or visit centennialcollege.ca/dl or e-mail distancelearning@centennialcollege.ca.

BUSN-325

Our instructors get top marks!

Did you know that 95% of our CE students are very satisfied/satisfied with instructor quality?

PRINCIPLES OF MACRO ECONOMICS

Macro economics is the study of the aggregate level of economic activity: inflation, unemployment, the business cycles, economic growth, the level of national income, money and banking, international trade, the balance of payments, fiscal and monetary policies.

DISTANCE LEARNING

For print-based and online courses, see our Distance Learning section, or visit centennialcollege.ca/dl or e-mail distancelearning@centennialcollege.ca.

ECON-103**PRINCIPLES OF MICRO ECONOMICS**

This course introduces the student to the principles of micro economics. The course will examine the behaviour of individual consumers and business firms as they try to deal with the fundamental economic problem of scarcity. The course examines some of the big ideas that recur throughout economics such as opportunity cost, marginal decision-making, the role of incentives, and the efficiency of market allocations. The course examines how prices are established by supply and demand conditions in the various types of market structures, and why it is sometimes necessary for government to become involved in the market.

DISTANCE LEARNING

For print-based and online courses, see our Distance Learning section, or visit centennialcollege.ca/dl or e-mail distancelearning@centennialcollege.ca.

ECON-104**INVESTIGATIVE ACCOUNTING** 

Investigative Accounting thoroughly examines the investigative process, with discussions on documentary evidence and interview techniques. All phases of investigative accounting are addressed having non-experts in mind to arm you with the tools to help how to implement effective investigation processes when fraud is suspected.

ACCT-500**U.S. TAX** 

The U.S. Income tax rules and regulations and its applications. Basic understanding of the U.S. Income Tax Act and regulations to determine the Income tax liability as it applies to individuals. This will cover the fundamental techniques and procedures in the application of everyday business as well as personal Income taxes.

ACCT-501

Prerequisites please!

It is your responsibility to ensure program requirements and course prerequisites are met.

If you lack appropriate prerequisites (or credit) for a course, you may be asked to withdraw or transfer to a more appropriate course, with the risk of academic/financial penalty. Call 416-289-5207 for more information.