

ACCOUNTING

Select nine credit hours in Accounting electives ^{3,4,5,6,7}	9
Total Credit Hours	27

Department Website: <https://www.smu.ca/future-students/bcomm-programs/accounting-program.html>
Department Email: accounting@smu.ca

The Department of Accounting offers a program for accounting majors that will prepare students for careers in professional accounting, industry and government. The Department also offers courses in financial and managerial accounting and information systems for all Commerce students.

CPA Accreditation

The University offers all of the prerequisite courses for the Canadian Chartered Professional Accountant (CPA) designation. Commerce graduates with a major in accounting may choose certain accounting and free electives to complete all prerequisite requirements before graduation for entry into the CPA Professional Education Program. Details of these courses are available from the academic advisor, Chairperson of the Department or the CPA Atlantic website.

MBA (CPA Stream)

The MBA (CPA Stream) program allows students to complete an MBA while receiving advanced standing in the CPA Professional Education Program. Students who complete the MBA (CPA Stream) program will be eligible to write the CPA professional common final examination on completion. Details can be found in the Graduate Academic Calendar (<https://smu-ca-public.courseleaf.com/graduate/>).

Program

The Bachelor of Commerce is a well-established, foundational degree and requires the requirements listed below alongside general graduation requirements (<https://smu-ca-public.courseleaf.com/undergraduate/faculties/sobey-school-business/bachelor-commerce/>).

Major in Accounting

Course Planning: Students with an interest in the Accounting major are encouraged to seek advising early from an Academic Advisor, Department advisor, or Chairperson of the Department.

In addition to the general requirements to complete a Bachelor of Commerce (<https://smu-ca-public.courseleaf.com/undergraduate/faculties/sobey-school-business/bachelor-commerce/>) degree, students majoring in Accounting must complete the requirements listed below.

Students should consult an Academic Advisor to help plan how to distribute these requirements throughout their program.

Code	Title	Credit Hours
Major Requirements:		
ACCT 3323	Management Information Systems ¹	3
ACCT 3335	Intermediate Managerial Accounting ¹	3
ACCT 3350	Financial Accounting Foundations ^{1,2}	3
ACCT 3351	Intermediate Financial Accounting I ^{1,2}	3
ACCT 3352	Intermediate Financial Accounting II ^{1,2}	3
ACCT 4470	Accounting Seminar ^{1,2}	3

Notes:

- ¹ To complete a major in Accounting, students must attain a minimum cumulative grade point average of 2.2 in the 3000 and 4000 level ACCT courses.
- ² It is recommended that students who are considering pursuing a professional accounting designation and/or cooperative education take Financial Accounting Foundations (ACCT 3350) in Year 2 and take Intermediate Financial Accounting I (ACCT 3351) and Intermediate Financial Accounting II (ACCT 3352) in Year 3. Students should consult an Academic Advisor to plan their course selection taking into account this recommendation.
- ³ Business Applications Programming (formerly CISY 2320) (MISA 2320), Database Programming (formerly CISY 3326) (MISA 3326), Information Systems Projects and Practice (formerly CISY 4435) (MISA 4435), Financial Accounting Theory (ACCT 3345), International Accounting (ACCT 3357) AI and Analytics for Accountants (ACCT 3327), Co-operative Business Enterprises (ACCT 3358), Sustainability Accounting, Reporting, and Assurance (ACCT 3360), or any 4000 level course in Accounting not used to fulfill other requirements may be used to satisfy this requirement.
- ⁴ Students cannot receive credit for any of Planning and Control (ACCT 3332), Cost Management: Measurement Systems (ACCT 3333), Cost Management: Systems Evaluation (ACCT 3334), Intermediate Financial Accounting I (ACCT 3341), Intermediate Financial Accounting II (ACCT 3342), or Financial Accounting Analysis (ACCT 3343) towards accounting electives or free electives if they major in Accounting.
- ⁵ Students are advised to consult with the Departmental advisor when choosing electives if they plan to pursue a professional accounting designation.
- ⁶ If a course satisfies both a major requirement and a core elective requirement, the number of free electives will increase by three (3) credit hours.
- ⁷ Students admitted to the Bachelor of Commerce students prior to 2023-2024 may have different additional elective requirements and should consult with an academic advisor.

Students with a grade below C in Introductory Financial Accounting (ACCT 2241), Introductory Managerial Accounting (ACCT 2242), Financial Accounting Foundations (ACCT 3350), Intermediate Financial Accounting I (ACCT 3351) or Intermediate Financial Accounting II (ACCT 3352) are advised against pursuing an Accounting major.