



School of Business

Post-Graduate Accounting Program Policies

DATE(S):		
1.	Next Policy Review:	2023/05/01
2.	Admissions & Standards Committee Approval:	2018/06/12
3.	Education Council Approval:	2018/06/14
4.	Effective:	2018/08/01
5.	Previous Revision(s):	

CREDENTIAL(S):	Diploma
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PROGRAM OUTCOMES

- Possess the business knowledge and competencies required to pursue careers in accounting as well as related professional designations.
- Demonstrate the literacy, numeracy & technology skills required in the Canadian business environment.
- Apply creative & critical thinking to process information, make decisions and solve problems.
- Effectively communicate and collaborate in intercultural and interpersonal situations.
- Display professional & ethical behaviour.

Students in the Post-Graduate Accounting Program are subject to the overall policies affecting all students at Selkirk College, with the following additions. College policies may be viewed on-line at the College website (policies.selkirk.ca)

PART I: ADMISSIONS

A. ADMISSION REQUIREMENTS

In addition to meeting the general admission requirements to Selkirk College, the applicant must meet the following Post-Graduate Accounting Program requirements to be considered fully-qualified:

1. Academic

- a) Completion of a two-year diploma in a discipline other than business, Bachelor's degree from a recognized post-secondary institution in Canada or English speaking institution from another country, or equivalent training and experience.
- b) English 12 with "C+" or higher, or equivalent, see <http://selkirk.ca/sites/default/files/Admissions/Selkirk%20College%20Equivalency%20Chart%202015.pdf>.
- c) For international applicants, IELTS 6.5 overall band score with no band below 6.0, or equivalent on other internationally recognized English Language Proficiency Tests.
- d) Foundations of Math 12 or Pre-calculus 11 with "C+" or higher (or equivalent, see <http://selkirk.ca/sites/default/files/Admissions/Selkirk%20College%20Equivalency%20Chart%202015.pdf>)

2. Early Entry

- a) Applicants who lack the admission requirements may still gain admission to the program through a multi-level entry system which allows students to take a combination of program and upgrading courses in the first year. This mode of entry can extend the duration of the program accordingly as not all courses are offered every term.

3. General

- a) Applicants must submit a completed application form and other required documents (i.e. secondary school and any post-secondary transcripts, application package) to the Registrar's office.
- b) Entry to the Program may be made at the commencement of the Fall, Winter, or Spring semesters. However, normal entry is at the beginning of the Fall semester. The progression of courses may be different dependant on which semester the student commences studies.
- c) Where space permits students may be admitted up to the end of the first week of the Fall and Winter semesters, and first week of the Spring semester. Admission beyond this point will only be possible with the approval of the instructor(s) and School Chair.
- d) Entry may be limited by prerequisites, space limitations and/or completion of preadmission assessment. International entry may be limited where international student enrolment targets or limits have been met.
- e) Accepted applicants may be placed in particular classes and/or sections by the School Chair or designate.
- f) No class or section switches will be permitted after the first week of the Fall, Winter or Spring semester. All class or section switches require the approval of the School Chair or designate.
- g) Students admitted to a specific program will be given preferred access to that program's courses.

4. Part-time Study

- a) The Program encourages and supports part-time study. Special consideration is given to integrating part-time students into the program. However, only full-time students are eligible for Co-op work term experiences.

- b) Subject to space limitations and prerequisites, students who wish to take fewer than the maximum number of courses in any semester may do so.
- c) International students are responsible to determine whether part-time studies will affect one's student permit, ability to work and future in Canada post-graduation.

5. Co-op Education

- a) The Co-op Education Program of work terms is an option within the Post-Graduate Business Management Program.
- b) To be eligible for Co-op work terms, students must:
 - (i) have credit for all previous courses in the selected program of study. Students who lack credit for a course may be considered on an individual basis;
 - (ii) have a minimum cumulative program GPA of 2.33; and
 - (iii) be taking a full course load in the selected program of study.
- c) See Co-op Education Program Policy for further details (<http://policies.selkirk.ca/policy/p910/>)

B. APPLICATION PROCESS

1. Before an applicant's file is considered to be complete, the following must have been received by the Admissions Department:
 - a) completed application form; and
 - b) the appropriate official transcripts and proof of English proficiency for international applicants.
2. The application deadline for Fall intake is June 30, for Winter intake is October 30, and for Spring intake is February 28. Late applications will be admitted where space permits and on the discretion of the School Chair/School Dean.
3. The deadline for receiving required documentation is stated in the student's admissions letter.
4. Students are required to complete an orientation at the beginning of the program.

C. ADVANCE OR TRANSFER CREDIT AND PRIOR LEARNING ASSESSMENT

1. For this program, a student may earn transfer credit by completing course credits at another English speaking post- secondary institution in Canada up to a maximum of 50% of diploma requirements.
 - a) Course equivalency will be determined in accordance with Selkirk College *Policy 8614: Advanced Standing*.
2. During the entire time in the program, a student may only perform one PLA for a course already attempted at Selkirk College.
3. For more information, see *Policy 8614: Advanced Standing*.

D. RE-ENTRY INSTRUCTION

1. See *Policy 8615: Standards of Academic Progress*.

PART II: ASSESSMENT, PROMOTION AND GRADUATION

A. ASSESSMENT

1. Grading

- a) This Program uses Grading Table 1. To view all College grading tables see *Policy 8612: Grading*.

2. Assessments

- a) Students are expected to complete the course outcomes independently and with original work unless specified otherwise by the instructor.
- b) Students are assessed and graded for each course outcome as indicated in the respective course outline.
- c) Exams, labs, group or individual projects, assignments, presentations, professionalism and other evaluative activities are weighted and averaged as indicated in the respective course outline.
- d) Students not submitting assignments or not writing scheduled tests will receive a zero mark. However, in some courses it may be mandatory to submit all assignments to an acceptable level and/or to write all exams in order to receive credit for the course
- e) Individual course outline may have other specific requirements for assignments, grades, and/or examinations.

3. Assignments

- a) Students will normally receive at least one week notice of dates and times when assignments and/or tests are to be submitted and/or written.
- b) If accepted, late assignments may be subject to penalty.
- c) Students are normally expected to complete all assignments using a word processor, spreadsheet, or other computer application as applicable. See individual course outlines for specific requirements.

4. Examinations

- a) In some courses, students must receive a passing grade on specified exams in order to pass the course. The details will be explained in the applicable course outlines.
- b) Students may be allowed to make alternative exam arrangements, with the appropriate instructor, for valid and verifiable reasons such as medical emergency, family bereavement, or jury duty.
- c) Any alternate arrangements for final examinations must be approved by the School Chair or designate.
- d) Tests and exams will ordinarily be retained by the instructor.
- e) Students who have not completed all assigned work and exams must obtain the instructor's approval to write the final exam before the exam date. The instructor may require the student to prepare a plan for completion of outstanding work.

- f) Cheating and Plagiarism See *Policy 8618: Cheating and Plagiarism*

B. PROMOTION

1. Two (2) failures in a non-elective course is cause for withdrawal from the program. A third attempt at a course may be made at the discretion of the School Chair or designate.
2. To be promoted in good standing, a student must achieve a minimum GPA of 2.00.
3. Early Entry students must complete upgrade courses before registering for their third semester, or receive prior approval from the School Chair or designate.
4. To be qualified for automatic admission into a course which stipulates a prerequisite, a minimum grade of "C" or better must be achieved in the prerequisite course, unless the course concerned requires a higher grade.
 - a) Students will not be permitted to exceed a full semester course load except with the permission of the School Chair or designate.
 - b) Any student who has left the program because of unsatisfactory performance may be readmitted with the approval of the School Chair or designate after consultation with Faculty members.

C. PROBATION

1. Normally, if a student's term or cumulative GPA falls below 2.00, s/he will be placed on academic probation.
2. A student with two (2) semesters on Academic Probation is cause for withdrawal from the program. Readmission to the program may be made at the discretion of the School Chair or designate.
3. See *Policy 8619: Student Probation* for more information.

D. REQUIRED WITHDRAWAL (See *Policy 8615: Standards of Academic Progress*)

E. GRADUATION

1. Credentials:
 - Post-Graduate – Accounting
2. A student who has completed the Diploma graduation requirements with a cumulative GPA of 3.50 or better and no "C+" or lower grades in any subject will be designated as graduating with Honours.
3. Requirements: (see *Policy 8617: Graduation*)

Post-Graduate Accounting Program – Year 1 - Diploma						
Semester 1			Semester 2			
Course Code	Course	Credit	Course Code	Course	Credit	
ADMN 272	Commercial Law	3	ADMN 171	Management Principles	3	
COMM 220	Principles of Organizational Behaviour	3	ADMN 181	Marketing	3	
COMM 240	Financial Accounting I	3	COMM 241	Financial Accounting II	3	
ECON 106	Principles of Macroeconomics	3	ECON 107	Principles of Microeconomics	3	
TWC 164	Introduction to Report and Letter Writing	3	STAT 105	Introduction to Statistics	3	
Total Semester Credits		15	Total Semester Credits		15	
					Total Year Credits	30
					Total Program Credits	60

Post-Graduate Accounting Program – Year 2 - Diploma						
Semester 3			Semester 4			
Course Code	Name	Credit	Course Code	Name	Credit	
ADMN 250	Managerial Accounting	3	ADMN 291	Intermediate Managerial Accounting	3	
ADMN 251	Intermediate Accounting I	3	ADMN 254	Intermediate Accounting II	3	
ADMN 252	Financial Management	3	ADMN 255	Corporate Finance	3	
ADMN 253	Principles of Income Tax I	3	ADMN 257	Income Tax II	3	
ADMN 269	Information Systems	3	ADMN 295	Strategic Management	3	
Total Semester Credits		15	Total Semester Credits		15	
					Total Year Credits	30
					Total Program Credits	60

1 Optional for potential CPA students. Students not pursuing the CPA designation and/or looking to utilize a block transfer may choose not to take this course.

PART III: STUDENT CONDUCT (See also College Policy 3400: Student Code of Conduct)

A. ATTENDANCE

1. Attendance and Punctuality Responsibilities

- a) Punctual and regular attendance for scheduled classes, laboratory sessions and all of the scheduled learning activities is expected of all students.
- b) Where absenteeism adversely affects a student’s progress and performance, behavioural probation and/or withdrawal from the program may result.
- c) Students planning to be absent from class are required to notify or make prior arrangements with their instructor in advance. Instructors are not obligated to provide alternative instructional or assessments in order to accommodate student absences. Failure to notify the instructor may result in withdrawal from the course.

- d) See individual course outlines for any additional attendance and punctuality requirements.

B. PROFESSIONAL REQUIREMENTS

1. Student Conduct

- a) Students are expected to behave in a professional manner while in class and on Moodle. This includes being respectful of and contributing to the learning environment in accordance with the student code of conduct. For additional information, see *Policy 3400: Student Code of Conduct-Rights and Responsibilities*.
- b) Students are expected to be prepared for all classes prior to entering the classroom. Assigned materials are to be completed by students; such materials and textbooks are not necessarily reviewed page by page in class by the instructor.
- c) The student is responsible for researching and obtaining notes of missed sessions. Instructors will not provide personal reviews to students who miss a class.
- d) See individual course outlines for any additional professional requirements.

Part IV: COLLEGE POLICIES RELEVANT TO ACADEMIC AND STUDENT AFFAIRS

Policy 3400: Student Code of Conduct

Policy 6550: Protection of Privacy

Policy 8400: Student Appeals

Policy 8600: Pre-Admissions Basic Skills Assessment

Policy 8611: Admission

Policy 8612: Grading

Policy 8613: Evaluation of Student Learning

Policy 8614: Advanced Standing – Course Challenge, PLA, Transfer Credit

Policy 8615: Standards of Academic Progress

Policy 8616: Student Withdrawals and Refunds

Policy 8617: Credentials and Graduation

Policy 8618: Cheating and Plagiarism

Policy 8619: Student Probation

Policy 8620: Interdisciplinary Studies