



School of Business

Postgraduate Diploma Accounting Program Policies

DATE(S):		
1.	Next Policy Review:	2028-01-01
2.	Admissions & Standards Committee Approval:	2023-03-14
3.	Education Council Approval:	2023-04-11
4.	Effective:	2023-08-01
5.	Previous Revision(s):	

CREDENTIAL(S):	Postgraduate Diploma
-----------------------	-----------------------------

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 Postgraduate 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 Postgraduate Accounting Program requirements to be considered fully-qualified:

1. Academic
 - a) Bachelor's degree (with a minimum 60% CGPA) from a recognized post-secondary institution in Canada or English-speaking institution from another country, or equivalent training and experience.
 - b) English Studies 12 with "C+" or higher, or equivalent.

- 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).

2. 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 dependent 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.

3. 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.

4. Co-op Education

- a) Co-operative education courses provide students with documented experience and possible designation based on the number of COOP courses taken. A co-op semester may be taken within a program or in the semester immediately after all academic courses have been completed.
- b) Each co-op course consists of a minimum 420 working hours. A co-op course may occur in any of the three academic semesters (fall, winter, spring) and are recorded at 6 credits each.
- c) Students can elect to take one or more COOP courses to augment their academic studies. COOP 101 can be used as an elective as described in the Part II.E.3 table. A maximum of 3 COOP credits can be applied towards program graduation requirements as listed in this

document. COOP 101 may also be taken as additional credits to program course requirements.

- d) Students should know that in a situation where co-op course credits are used to meet program graduation requirements, existing block transfer agreements may be affected. Students should consult with the receiving institution for details. Students will be required to acknowledge in writing this information with the COOP department.

Eligibility

- (i) Acceptance into the PGDA program.
- (ii) Completion of at least 15 credits at Selkirk College towards the PGDA program with a minimum Program GPA of at least 2.33
- (iii) School Chair approval
- (iv) Follow Selkirk COOP Education requirements, process and timelines
- (v) Successfully completes COOP Workplace Readiness Training
- (vi) Pay the COOP tuition fee

Co-op Designation

Students wishing to pursue a COOP designation on their credential must complete a minimum of 12 COOP credits in total, which comprises of COOP 101 and COOP 201. COOP 301 course is also available upon request.

Academic Courses while on a work term

Students are strongly discouraged from taking any academic courses while on a work term. Students must have COOP program and School Chair approval to pursue additional academic courses during a work term.

Courses and Credits

A standard co-op term is equivalent to a 6-credit course and can be taken as an elective as described in Part II.E.3 table below. However, only a maximum of three credits can be applied to the PGDA graduation requirements. COOP credits are not included in GPA calculation.

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. 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 the Standard Academic and Career Grading Table. 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 for at least six months from date of writing.
- 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:
 - a) Postgraduate Diploma – Accounting

Postgraduate Diploma Accounting Program					
Year 1			Year 2		
Course Code	Course	Credit	Course Code	Course	Credit
STAT 105	Introduction to Statistics	3	BUS 452	Financial Management	3
ECON 106	Principles of Macroeconomics	3	BUS 453	Principles of Income Tax I	3
ECON 107	Principles of Microeconomics	3	BUS 454	Intermediate Accounting II	3
			BUS 455	Corporate Finance	3
BUS 340	Financial Accounting I	3			
BUS 341	Financial Accounting II	3			
BUS 351	Intermediate Accounting	3	BUS 457	Income Tax II	3
BUS 350	Introductory Management Accounting	3	BUS 459	Auditing & Assurance	3
				Intermediate Management Accounting	3
BUS 369	Accounting Information Systems	3	BUS 491	Accounting	3
			BUS 492	Advanced Financial Accounting	3
BUS 370	Introduction to Business	3		Advanced Management Accounting	3
BUS 372	Commercial Law	3	BUS 494	Accounting	3
			BUS 495	Performance Management	3
			ADMN 399 ²	Directed Studies	
			COOP 101 ³	Education Work Term ³	6
Total Year Credits		30	Total Year Credits		30/33
Total Program Credits					60/66 ⁴

² ADMN 399 Directed Studies (3) can be used as an elective to replace any 2nd year course except BUS 495 Performance Management, although this may impact one's articulation into the CPA Prep program, which students should consider.

³COOP 101 Co-op Education Work Term (worth 6 credits) can replace any 2nd year course except BUS 495 Performance Management. **In this option the net increase in program credits is three**

⁴**Because each of ADMN 399 and COOP 101 can be taken as electives or additives to the program, the final credit count can be as high as 66 credits**

Students who have successfully completed BUS 343 prior to Fall 2023 Should also complete TWC 164 to achieve full program credits.

Students who have successfully passed BUS 343 may not take BUS 340 or BUS 341 for further credit.

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*)

Students must complete 60 credits all courses listed below:

Alternatively, ADMN 399 can be added to the program to increase the total credit count for the program.

Any courses completed at the 100 or 200 level prior to September 2019 may not be taken again at the 300 or 400 level for additional credits.

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 6010: Human Rights, Harassment & Discrimination
Policy 6030: Sexual Violence Prevention and Response
Policy 6040: Equity, Diversity and Inclusivity
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