

## Business- Accounting

### Program Learning Outcomes

Learning outcomes represent culminating demonstrations of learning and achievement. In addition, learning outcomes are interrelated and cannot be viewed in isolation of one another. As such, they should be viewed as a comprehensive whole. They describe performances that demonstrate that significant integrated learning by graduates of the program has been achieved.

The graduate has reliably demonstrated the ability to

1. record financial transactions in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships, private enterprises, publicly accountable enterprises and non-profit organizations.
2. prepare and present financial statements, reports and other documents in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships and private enterprises.
3. contribute to recurring decision-making by applying fundamental management accounting concepts.
4. prepare individuals' income tax returns and basic tax planning in compliance with relevant legislation and regulations.
5. analyze organizational structures, the interdependence of functional areas, and the impact those relationships can have on financial performance.
6. analyze, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations.
7. outline the elements of an organization's internal control system and risk management.
8. contribute to recurring decision-making by applying fundamental financial management concepts.