



THE COLLEGE OF NEW CALEDONIA

2001 CENTRAL STREET, PRINCE GEORGE, B.C., V2N 1P8 - TELEPHONE 562 2131 (AREA CODE 604)

CALENDAR SUPPLEMENT

1975

BUSINESS ADMINISTRATION PROGRAM

THE COLLEGE OF NEW CALEDONIA

DIPLOMA IN BUSINESS ADMINISTRATION

This program will prepare students for entry into management trainee positions in a wide range of businesses and institutions government, retailing and wholesaling, banking and finance, manufacturing, and service businesses of many types. Employment opportunities are excellent, and many employers actively recruit on campus every year.

One of the most important criteria applied in selecting courses for the two-year program is their relevance to the student seeking access to a management career in the field of business. Advisory committees made up of community people from a wide variety of companies and professions are constantly reviewing the program and making recommendations as the field changes, to ensure that the CNC program keeps in touch with the latest developments and community needs in business education.

The emphasis in the program is thus on management skills and management theory courses which the graduate can apply in his or her business career. Throughout the program, considerable attention is paid to bringing the student into contact with the business world through such activities as field projects, guest lecturers, field trips, and through contact in the classroom with experienced students from the business community.

Three professional accounting bodies recognize many CNC courses in Business Administration as being equivalent to many courses in their own programs of study. The Institute of Chartered Accountants, the Society of Industrial Accountants, and the Certified General Accountants will accept CNC credit for students enrolled in a range of our courses, and courses transferrable in this way are noted under the course descriptions. Any student considering a career in the accounting profession should discuss his or her plans with a counsellor or an instructor so that we can provide full details on these programs.

The first two semesters of the program are designed to give the student essential background skills in Math and English, and to provide the student with introductory courses in Business Management, Accounting, and Electronic Data Processing. There are also two courses designed to provide the student with important practical skills in the field of accounting and office management.

The first year is designed also to provide students with an overview of the entire career field of business, so that he or she will find it easier to make an informed career choice. There are three major options open in the 3rd and 4th semesters of the program. Accounting and Finance, Electronic Data Processing, and General Business (no major). The first year course requirements are the same for all three options, and the student is not asked to make a choice until the end of the second semester.

While the program can be completed in four semesters, it is also worthwhile to consider spreading the 24 courses over 5 or 6 semesters, for instance to allow for part-time employment. Many first and especially second year courses have an evening class also, partly to allow students to be flexible in this way.

Recommended Secondary School Courses: Bookkeeping 11, Math 11.

Students may challenge any CNC course in which they feel they have adequate background. A successful challenge will result in the student being granted CNC credit for that course.

Semester 1

Business	151-3	Fundamentals of Accounting I
Business	153-4	Business Fundamentals I
Business	155-3	Office Systems and Procedures I
English	151-3	Effective Communication I
Math	154-3	Mathematics of Finance
EDP	151-3	Data Processing Fundamentals.

Semester 2

Business	152-3	Fundamentals of Accounting II
Business	154-4	Business Fundamentals II
Business	156-3	Office Systems and Procedures II
English	152-3	Effective Communication II
Math	157-3	Introduction to Business Statistics
EDP	152-3	Computer Programming I

First year requirements 38 semester / hours credit.

Second year options: 1. Accounting and Finance  
2. Electronic Data Processing  
3. General Business (no major)

1. Accounting and Finance Option

This option is provided for those who wish to prepare themselves for a career in the field of accounting and finance. Excellent career paths are accessible to students who choose this route. As mentioned before, many of these courses are accepted by the professional accounting associations, and a graduate of the program may continue his or her education through progress towards professional certification. Employment opportunities are numerous in the accounting field in many companies small and large, both as a public accountant and as a specialist within the company. At a later stage, the graduate may wish to branch out into other areas of business, and accounting experience and training is a fine preparation for this.

Semester 3

Business	251-3	Intermediate Accounting I
Business	253-3	Cost Accounting I
Business	257-3	Financial Management I
Business	274-3	Organizational Behavior
Business	261-3	Credit and Collections
Economics	151-3	Economics

Semester 4

Business	252-3	Intermediate Accounting II
Business	254-3	Cost Accounting II
Business	258-3	Financial Management II
Business	255-3	Management
Business	293-3	Business Law
Business Elective	(3 semester hours)	

Second year requirements - 36 semester / hours credit.

2. Electronic Data Processing Option

The increasing need to assemble and interpret vast amounts of information has resulted in tremendous expansion in the field of data processing. The electronic computer is now being used in virtually every area of business and industry. The computer is also being used extensively in scientific engineering and research projects.

The application of the computer to business problems requires a great deal of human planning and preparation. Information processing must be both timely and accurate. The computer is a versatile and useful calculating facility but it must be given careful and detailed instructions. This requires analyzing the situation and defining the problem, formulating a solution and expressing the solution in terms the computer can understand.

The Data Processing option is designed to prepare the individual for employment as a computer programmer, or systems analyst.

The College will be installing a very sophisticated modern new computer for the use of students and faculty. The new compiler will facilitate the teaching of sophisticated processing techniques.

Semester 3

EDP	251-3	Computer Programming II
EDP	253-3	Systems Analysis
EDP	255-3	Business Uses of the Computer
BUS	253-3	Cost Accounting I
BUS	274-3	Organizational Behavior
Economics	151-3	

Semester 4

EDP 252-3	Computer Programming III
EDP 254-3	Systems Design
EDP 256-3	Managerial Computer Applications
BUS 254-3	Cost Accounting II
BUS 293-3	Business Law
BUS 255-3	Management

3. General Business Option (no major)

This option is made available to students who prefer to take a program of studies which does not prepare them for any specific field of business management, but rather provides them with a broad background of courses which ensure a suitable training for a number of career paths. The third and fourth semesters provide core courses in a number of key management/theory and management/skills areas, and leave three courses open to selection by the student in line with his or her preferences.

Semester 3

Required courses:	Business 257-3	Financial Mgt. I
	Business 271-3	Marketing I
	Business 261-3	Credit and Collections
	Business 274-3	Organizational Behavior
	Economics 151-3	

Business Electives 3 semester/hours.

Semester 4

Required courses:	Business 258-3	Financial Management II
	Business 293-3	Business Law
	Business 278-3	Retail Merchandising
	Business 255-3	Management

Business Electives 6 semester/hours.

Business electives may be chosen from a wide range of business courses, and the choice includes (depending upon current course offerings)

BUS 253 and 254	(Cost Accounting)
BUS 251 and 252	(Inter Accounting)
EDP 251 and 252	(Computer Programming)
EDP 253 and 254	(Systems Analysis and Design)
EDP 255 and 256	(Business uses of Comp. and Manag. Computer Applications)
BUS 272	Marketing II
BUS 275	Personnel Admin.
BUS 276	Interviewing and Counselling
BUS 277	Industrial Relations
BUS 265	Bus Policy

4. Professional Secretaries' Program

Students who wish to challenge any skill subject area may do so by writing the examinations in the Vocational area. No credit will be given for previous training unless our standards are met.

Students who successfully complete the Professional Secretaries' Diploma Course will receive a College Diploma and are eligible to write the Certified Professional Secretaries' Examinations. Success in these examinations together with one year's experience qualifies college graduates for the internationally recognized C.P.S. (Certified Professional Secretaries' designation.)

Semester 1

Typewriting  
Shorthand  
Office Practice  
English  
Business Machines and Dictaphone

Semester 2

Typewriting 55 nrpm  
Shorthand 100 wpm  
Effective Communications II      ENG 152-3  
Business Law                      BUS 293-3  
Plus: One elective from the  
list below.

Semester 3

Introduction to Economics      ECON 151-3  
Accounting I                      BUS 151-3  
Organizational Behavior        BUS 274-3  
General Psychology I          PSYC 151-3  
Data Processing Fundamentals    EDP 151-3

Semester 4

Accounting II                      BUS 152-3  
Personnel Administration        BUS 275-3  
Plus: Three electives to be  
chosen from the following

Business Fundamentals I        BUS 153-4  
Business Fundamentals II        BUS 154-4  
Intermediate Accounting I        BUS 251-3  
Intermediate Accounting II        BUS 252-3  
Computer Programming I        EDP 152-3  
Mathematics of Finance        MATH 154-3  
General Psychology II          PSYC 152-3  
Introduction to Business  
Statistics                      MATH 157-3

or any two University Transfer  
courses.

COURSE DESCRIPTIONS

## Business 151-3 Accounting I

A study of the fundamental concepts and techniques of the accounting process in proprietorships and corporations. Emphasis is placed upon the flow of information through the business and its relation to various functional areas. All material is integrated with case studies.

(3,0)

Transfer Credit: CGA, RIA, CA.

## Business 152-3 Accounting II

A concentration on the analysis of the major balance sheet accounts—assets, liabilities, equity accounts and their relationship to the income statement. All material is integrated in a major case study. The topics covered include: cash, investments, accounts receivable, notes receivable, inventories, fixed assets, notes payable, long term liabilities, equity capital stock, and equity retained earnings. Prerequisites: Business 151-3 or equivalent with permission of instructor.

(3,0)

Transfer Credit: CGA, RIA, CA.

## Business 153-4 Business Fundamentals I

An introduction to Business Management. The course takes a functional overview of business, and discusses finance, marketing, and production, as well as areas related to personnel. There is a brief discussion of management and general management concepts, as well as a brief overview of the legal forms of business organizations and bankruptcy law. Basic techniques for problem definition and analysis will be introduced in the course, and the student will start to apply these ideas through the preparation of business cases.

Students are introduced to an ongoing business computer/based decision/making game which requires application of ideas learned in the course.

(4,0)

Transfer credit: Commerce 203.

**Business 154-4 Business Fundamentals II**

There are two components to this course, both of which take the student into the application and use of ideas and techniques gained in Bus 153. Part of the course involves research in the business community (Industry Analysis) and part involves weekly participation in decisions in a computer simulation of companies in competition with each other. (Introductory Business Management Simulation). Both projects will be carried out in teams.

(4,0)

Prerequisite: Business 153 or instructor's permission.

**Business 155-3, Office Systems and Procedures I**

Introduction to business machines with hands-on experience to achieve basic skills in a few areas, especially in calculators. Filing procedures, equipment and systems, and accounting forms and routines in control, purchasing, and sales.

(3,0)

**Business 156-3 Office Systems and Procedures II**

An introduction to basic business accounting procedures in payroll, accounts receivable, accounts payable. Paper flow analysis and work simplification. One write practice sets and paper flow chart problems are used to teach procedures and methods.

Prerequisite: None

**Business 251-3 Intermediate Accounting I**

Accounting principles covered in Business 151-3 and 152-3 are continued with more emphasis placed upon the theoretical aspects of the accounting process. The topics covered include: Accounting principles, financial statements, current assets and liabilities, and tangible and intangible assets.

Prerequisite: Business 152-3 or equivalent with permission of instructor.

(3,0)

Transfer Credit: CGA, RIA, CA



**Business 252-3 Intermediate Accounting II**

The analysis of the balance sheets accounts, which was started in Business 251, is concluded with coverage of shareholders' equity, long-term liabilities, and long-term investments. Other topics include: accounting for income taxes, accounting changes, incomplete analysis, and price-level and fair-value accounting.

Prerequisite: Business 251-3 or equivalent with permission of instructor.

Transfer Credit: CGA, RIA, CA

**Business 253-3 Cost Accounting I**

An introduction to managerial accounting. Emphasis is placed on cost for planning and control and includes the following topics of prime managerial significance: Conceptual framework of management accounting, Cost-Volume-Profit relationships, Job-order costing, process costing, labour cost: control and accounting, Standard costs: direct materials and direct labour, flexible budgets, and managerial cost reports.

Prerequisite: Business 152-3

(3,0)

Transfer Credit: CGA, RIA, CA.

**Business 254-3 Cost Accounting II**

A continuation of Business 253-3, Cost Accounting I. Topics covered include: Accounting systems. Standard cost analysis of overhead variances. Responsibility accounting. Budgeting/profit planning. Inventory planning, control, and valuation. Joint-product costs and by-product costs. Direct costing and the contribution approach. Decentralization, including the measurement of performance transfer pricing, sales mix, production mix, and yield variances.

Prerequisites: Business 253-3 or permission of instructor.

(3,0)

Transfer Credit: CGA, RIA, CA.

**Business 255-3 Principles of Management**

An analysis of management functions including planning, organizing, staffing, directing, coordinating and controlling. Through classroom discussions and case analysis the student is able to integrate the principles of management with organizational situations. The process of decision making is also covered in this course as well as management by objectives and other techniques of management.

(3,0)

Transfer Credit: CA.

**Business 257-3 Financial Management I**

An introduction to the application of financial tools to analyze the internal operations of the business enterprise with the objective of measuring performance and assisting management decision-making. The topics covered include: Ratio analysis, break-even analysis, financial forecasting, cash budgeting, management of cash and marketable securities, investment in accounts receivable credit management, investment in inventories, capital budgeting, term loans and leases. Prerequisites: Second year standing, or permission of instructor.

(3,0)

Transfer Credit: RIA, CA

**Business 258-3 Financial Management II**

Sources and forms of short-term financing for both large and small businesses are studied. The topics covered: Trade credit and current asset financing. Bank financing. Term loans. Cost of capital. Long term securities market. Long term debt. Financial leverage. Warrants and convertibles. Preferred stock. Common stock. Dividend policy. Prerequisites: Business 257.

(3,0)

Transfer Credit: RIA, CA.

**Business 261-3 Credit and Collections**

Basic consumer and commercial credit management including a study of the role of credit, federal and provincial legislation dealing with credit transactions, types of credit instruments, credit policy and control, and collection techniques.

(3,0)

No Prerequisites.

**Business 265-3 Business Policy**

An examination of the process of strategy and policy formation in business and organizations of all types, though the emphasis will lie toward the smaller, medium-sized enterprise. This course deals with policy decisions in all areas of business marketing, personnel, and finance. Extensive use will be made of business cases, with many drawn from the local community. Readings, films, and guest lecturers will be an important part of the course.

(3,0)

Prerequisites: First year standing, plus 3rd semester standing, or instructors permission.

## Business 271-3 Marketing I

An introduction to the marketing function of the firm and basic marketing concepts. The course then examines the following topics; marketing research, consumer motivation and behaviour, product planning, development, and distribution. Throughout the course, emphasis will be placed upon the application of concepts and perspectives to selected marketing cases

(2,2)

No prerequisites

## Business 272-3 Marketing II

An in-depth examination of pricing policy, promotional policy, advertising policy, and the management of personal selling. Following this section, the course then examines the marketing of services and international marketing with an emphasis on resource marketing. The course concludes with an examination of overall marketing policy determination and methods of evaluating marketing programs. The discussion of marketing cases is an integral part of the course.

(2,2)

Prerequisite: Business 271.

## Business 278-3 Retail Merchandising.

A study of merchandising principles, practices and processes in Canadian marketing. The course studies the consumer, buying methods, and sources of supply, selling, sales promotion methods and media, inventory control, advertising and display.

(3,0)

Prerequisite: None.

## Business 274-3 Organizational Behaviour

A multidimensional approach to understanding the human problems of business organizations. The areas of determinants of behaviour, actual behaviour and the consequences of behaviours are examined in detail with the objective of improving skill at diagnosing behavioural situations. Specific topics include group behaviour, individual behaviour, leadership, communication and introduction of change.

(3,0)

Transfer Credit: RIA, CA.

Business 275-3 Personnel Administration

A detailed examination of the many responsibilities of the personnel practitioner including interviewing, manpower planning and development, salary and wage administration, organizational development, personnel placement and selection, administration of employee benefits, safety and labor/management relations. The emerging role of the personnel department in relationship to employee productivity is also emphasized.

(3,0)

Prerequisite: Second year standing or permission of instructor

Business 276-3 Interviewing and Counselling

This course will be of particular interest to personnel people and those in supervisory positions, but will also be of help to those engaged in counselling. The varied techniques of counselling will be studied including group counselling and non-directive interviewing. The participants will be exposed to role playing and other practical exercises in order to practice the varied techniques.

(3,0)

Prerequisites: First year standing or business experience.

Business 277-3 Industrial Relations

A review of the history and current status of industrial relations in Canada with particular emphasis on the roles assumed by labour unions, management, and government bodies in the collective bargaining process. Grievance procedures, administration of collective agreement, arbitration, mediation, strikes, lockouts, and provincial labour codes are discussed in detail along with antiinflation legislation and the resolution of conflict.

(3,0)

Business 293-3 Business Law

A general survey of business law with emphasis on contract law, the contract of sale, bailment, principal and agent, the contract of employment, and negotiable instruments.

(3,0)

Transfer Credit: RTA, CA.

## EDP 151-3 Data Processing Fundamentals

An introduction to the development of data processing and the perspectives and issues associated with it. An orientation to the computer and an insight into the impact that computers have had on society. An introduction to the solution of problems, using flow-charting and programming of the computer.

(3,1)

Transfer Credit: RIA

## EDP 152-3 Computer Programming I

An introduction to the principles of programming. This course concentrates on the RPG II programming language, based on a modular learning method, with "hands on" computer experience. Flowcharting, coding, testing, debugging, and documenting several applications of increasing complexity will be included.

(3,3)L

Transfer Credit RIA, CA

## EDP 155-3 Fortran Programming

An introduction to the computer, machine operation, and data processing techniques. Flow-charting and problem definition are described preliminary to programming in the Fortran language. Several programs will be given to teach the language and to illustrate the capability of the computer.

(3,3)L

## EDP 157-2 Introduction to data processing for Medical Lab Technologists

Data Processing functions are taught and practised on unit record equipment. Computer programming fundamentals, flowcharting, and solution algorithms are taught. Students will write and test programs.

(2,1)L

## EDP 251-3 Computer Programming II

The programming of a computer is usually done using a high level language. The most commonly used computer language is COBOL (Common Business Oriented Language). Using COBOL, students will study the fundamentals of business computer programming.

(3,3)L

Prerequisites: EDP 152-3 or Computer Programming Course.

## EDP 252-3 Computer Programming III

A study of advanced business computer programming. The use of disk files and of different disk file organizations will be examined through realistic programming assignments. The advanced features of COBOL will be used. The course will expose the student to the intricacies of J.C.L. (Job Control Language).

(3,3)I.

Prerequisites: EDP 251-3 (or previous COBOL course).

## EDP 253-3 Systems Analysis

An introduction to the methods used in designing systems. Problem definition, making a proposal, the full systems study, designing a new system, cost comparison, selling the system, implementing, documenting and follow up evaluation.

(3,1)

Prerequisite: EDP 152-3

Corequisite: EDP 255-3 is recommended.

## EDP 254-3 Systems Design

A continuation of EDP 253-3 which concentrates on the design of a systems flowcharting, forms and records design, controls and audit trails, procedures, user documentation and operating handbooks. The student will learn by designing an actual system project and creating all the necessary reports and documentation.

(3,1)

Prerequisite: EDP 253-3 or permission of the instructor.

## EDP 255-3 Business Uses of the Computer

An examination of the most common business computer applications, such as; payroll, accounts payable, and general ledger. The techniques for conducting a feasibility study for proposed computer applications are studied. Case studies will be used to illustrate the topics.

Prerequisite: EDP 152-3 recommended.

(3,0)

Transfer Credit: CA

EDP 256-3 Managerial Computer Applications

Increasingly, management utilizes the computer to apply Management Science techniques in the analysis of business problems. In this course the student will examine advanced applications through the use of pre-programmed computer packages. The topics will include critical path, linear programming, simulation, and forecasting. Case studies will add to the student's comprehension of these topics.

(3,1)L

Prerequisite: At least one computer course.

E.D.P. TRANSFER COURSES

C.N.C.	S.F.U. Computer Science	U.B.C. Faculty of Commerce
EDP 151	CMPT 105(3) and 1 unit unassigned CMPT	to be assessed when student applies
152		
251	- -	
252	CMPT 103(3)	
253	CMPT 121, 171 (2)	
254	CMPT (4)	
255	CMPT (3)	both required for Com 191 1 1/2 units
256	CMPT (3)	
	MAXIMUM	
	9 unassigned credit hours	

S.F.U. Students enrolling in Computer Science at S.F.U. may be required to take a placement examination prior to registration to determine at which level of the program the student will start.

**English 151-3 Effective Communication I**

A course in communication for career students that emphasizes report writing. Students will be given extensive practice in planning technical and business reports, writing clear and concise English, gathering information from libraries, questionnaires, and interviews, and presenting reports in the proper format.

(3,0)

Transfer Credit. CGA, RIA

**English 152-3 Effective Communication II**

A continuation of English 151-3. Some additional practice in letter writing, speaking, and audio-visual communications will be provided. Prerequisites: English 151-3.

(3,0)

Transfer Credit. CGA, RIA

**Economics 151-3 Introduction to Economics**

The basic concepts and vocabulary of economics. Areas of study include money, inflation, full-employment, investment, business cycles, pricing and costs.

(3,0)

**Math 154-3 Mathematics of Finance**

An introductory course including simple interest, simple discount, compound interest, annuities, amortization, sinking funds, depreciation, and bonds.

(3,0)

Transfer credit: CGA, Math of Finance 202., RIA, Bus Mathematics.

**Math 157-3 An Introduction to Business Statistics**

The course is an introduction to statistics as they apply to business.

(3,0)

Transfer credit: CGA, Statistics 203



Certificate Program in Business Administration

This program is designed primarily for those students who have had considerable experience in the business community, and who wish to supplement their background with courses in business administration. Most of these courses are offered at the college on a regular evening basis almost every year.

Those people completing the Certificate Program must accumulate 30 semester/hours of credit, though upon application CNC is prepared to grant credit towards the certificate for course work in Business Administration completed at other institutions.

Where the business experience of the student overlaps course work, an exemption from the course may be granted by CNC. In that case, the student is free to select other course work to count in the 30 semester hours. Students are free to challenge any CNC courses, and a successful challenge will result in the student being granted the appropriate CNC credit.

In terms of credit for courses taken elsewhere, in terms of exemptions for experience, and the policy on challenges, then, the program is as flexible as possible to allow those on the program to select course work which they feel is most relevant to their needs.

The selection of courses is large, and most people will be able to put together a tailor-made program most appropriate to their needs.

Many courses are transferable for credit in programs of study set out by the Institute of Chartered Accountants, the Society of Industrial Accountants, and the Certified General Accountants Association.

Required courses.

(Must be taken, have credit for, or be granted an exemption for on all programs of study) All courses are one semester long and carry 3 semester/hours of credit. Each course is 45 hours in the lecture room, evening courses meet 3 hours once a week for 15 weeks.

Business 151	Fundamentals of Accounting I
Business 152	Fundamentals of Accounting II
English 151	Business Communication I
Business 255	Management
Business 257	Financial Management I
Business 271	Marketing I
Business 274	Organizational Behavior

Electives

Business 251	Intermediate Accounting I
Business 252	Intermediate Accounting II
Business 253	Cost Accounting I

Business	254	Cost Accounting II
Business	258	Financial Management II
Business	261	Credit and Collections
Business	265	Business Policy
Business	272	Marketing II
Business	278	Retail Merchandising
Business	275	Personnel Administration
Business	276	Interviewing and Counselling
Business	277	Industrial Relations
Business	293	Business Law
EDP	151	Data Processing Fundamentals
EDP	152	Computer Programming I
EDP	251	Computer Programming II
EDP	252	Computer Programming III
EDP	253	Systems Analysis
EDP	254	Systems Design
EDP	255	Business Uses of the Computer
EDP	256	Managerial Computer Applications
Economics	201	
Economics	202	
Economics	151	

Those interested are encouraged to contact counsellors at CNC, or the coordinator of business programs at 562-2131.