

Business Course Description List:

2025-2026

AC 130 Accounting I (Sem 1 & 2, online option available in sem 1 only) AC 130 and AC 230 introduce the concepts and applications of financial accounting. Topics in AC 130 Accounting I include accounting concepts and principles, the recording process, preparing financial statements, internal control, cash and receivables.

AC 201 Payroll Administration (Sem 1 online only) This is an introductory course in payroll. Topics include employment standards, designation of individuals as employees or contractors, record keeping requirements, payroll calculations, taxable and non-taxable benefits, payroll journal entries, reporting requirements, and employee termination. Co-requisite: AC130.

AC 230 Accounting II – Sem 1 & 2, online option available in sem 2 only) AC 230 is a continuation of AC 130. Topics included are: inventories; capital assets; current liabilities; owner's equity in partnerships and corporations; analyzing financial statements; the statement of cash flows, and accounting information systems. Emphasis is placed on problem solving and application of financial accounting to real life situations. It also provides students with experience in maintaining a manual accounting system. Prerequisite: AC130.

AC 235 Computerized Accounting (Sem 2) This is an introductory course in computerized accounting. The student gains experience using Simply Accounting and through it a basic knowledge of a fully integrated microcomputer-based accounting system. The modules of the software to be explored include the General Ledger, Accounts Receivable, Accounts Payable, Payroll, Inventory and Services, and Project. Prerequisite: AC130.

AC 260 Introduction to Taxation (Sem 2). This course is a study of current tax legislation as it relates to individuals. Students gain the knowledge needed to prepare personal income tax returns. Topics include the determination of various income sources, tax deductions, and tax credits used in calculating the tax liability of individuals. Prerequisite: AC130 Co-requisite: AC230. [W]

AC 441 Intermediate Accounting I (Sem 1) Theoretical aspects of accounting are studied in depth. Topics emphasize external financial reporting standards and the underlying accounting assumptions, concepts and principles pertaining to the accounting model. The course content includes accounting for operational assets, deferred and intangible assets, and long-term intercorporate investments. Prerequisite: AC230.

AC 450 Management Accounting (Sem 1) This course looks at how to prepare and use accounting information to plan operations, control activities and make decisions. Topics include product costing, cost-volume profit analysis, relevant costs for decision making, and budgeting. Prerequisite: AC230.

AC 541 Intermediate Accounting II (Sem 2) This course is an in-depth study of accounting and reporting of long-term liabilities and corporation equities. It also deals with the implications of taxation, leases, pensions, and financial statement analysis. Prerequisite: AC441.

BA 120 Organizational Behaviour (Sem 1 & 2, online option available in sem 2 only) This course looks at the behavior of individuals and groups in organizational settings in terms of various theories and models, and examines how such behaviour can be modified to improve organizational efficiency and effectiveness. Case studies, exercises, and role-plays drawn from real life are used to illustrate the principles involved.

BA130 Intro to Management (Sem 2 online only) This course introduces essential concepts in management. It focuses on people in an organization through the planning, organizing, leading, and controlling framework. Topics considered include: change management, the global environment, ethics, diversity, technology, entrepreneurship, and teamwork.

BA 170 Salesmanship (Sem 2) This course deals with the concepts, qualities and skills required of a salesperson. Development of sales presentations and role-playing are used to practice sales technique. The importance of the sales function to an organization's success is emphasized, as well as the rewards and duties of the professional salesperson.

BA172 Social Media Marketing (Sem 1 online only) This course teaches students how to take a strategic approach to marketing utilizing social media. This includes learning how to establish strategic goals and objectives and how to implement and monitor a social media marketing plan through both coursework and a hands-on approach. By the end of the course, students will be able to demonstrate their knowledge of the social media landscape and how businesses can best market themselves through varying platforms. Pre/co-requisites: None.

BA 250 E-Commerce (Sem 1 online only) This course looks at e-commerce from a managerial perspective. Topics include: intranets and extranet technologies, retailing (B2C), B2B, payment systems, corporate strategy, public policy, and global and ethical issues. Prerequisites: CU248.

BA 440 Financial Management I (Sem 1) The objective of financial management is to provide the student with a basic understanding of the process of raising funds and their most profitable allocation within a business enterprise. Topics include financial markets, taxation, financial statement analysis, sources and valuation of debt and equity, fundamental capital budgeting, leverage and risk management. Prerequisites: AC 130 & MA 101.

BA 470 Business Case Studies (Sem 1) The goal of this course is to prepare students to be managers. A number of currently emphasized management topics are presented and integrated within the traditional framework of functions and systems. Lectures and case discussions are employed to explore topics in planning, organizing, influencing, controlling and managing in the future. Prerequisite: AC 130.

BA 540 Financial Management II (Sem 2) The objective of this second course in financial management is a continued emphasis of prerequisite concepts with further study in the areas of advanced capital budgeting, financing mix, dividend policy, working capital management, mergers, and international financial management. Prerequisite: BA 440.

BA 546 Small Business Management I (Sem 1 online only) This course covers the fundamentals of successfully managing and operating a small business. Emphasis is on planning and strategy in the areas of operation, finance and marketing. Instruction involves a combination of lectures, discussions and projects. Prerequisite: None, however, some background in accounting is recommended. Prerequisite: AC130 & MK170

BA 548 Small Business Management II (Sem 2) This course is based on a simulation game that applies theoretical concepts to a reality-based scenario. Emphasis is on gaining hands-on experience in operating and managing a small service business. Students gain practical skills in a controlled environment. Prerequisite: AC130, MK170 & EC111.

BA 640 Management Information Systems (Sem 2 online only) In this course, students examine current practice in the areas of planning and control of data processing, selection of processing facilities, and dissemination of information within a business enterprise. Topics include systems analysis, data warehouses, artificial intelligence, networks, emerging technologies and computer based applications, cost/benefit analysis and case studies. Concurrently the students are taught PowerPoint and/or advanced spreadsheets and do exercises on the Internet. Prerequisite: CU 248.

BA 646 Operations Management (Sem 2) This course includes a study of manufacturing and service processes – characteristics, implications for management, and the dynamics of change within a business environment. Issues of technology, productivity and utilization of resources are explored. Topics include production, facilities, processes, technology and capacity, transportation, service, quality, planning, human resources and project management. Prerequisite: MA 201.

BA 656 Leadership & Supervision (Sem 1). This first-line management course covers a wide spectrum of topics dealing with how management sees the supervisor, how supervisors see themselves, and how supervisors lead. This course covers planning, control, communications, motivation, training, appraisal, discipline, selection, safety and other relevant topics. By course completion, participants should have a well-rounded understanding of theory and practical application of leadership and supervision. Prerequisite: BA 120.

BA 661 Human Resource Management (Sem 2, online option available in sem 1 only) Areas of focus include human resource planning, recruitment and selection, orientation and training, compensation and benefits, occupational health and safety, and labour relations. Throughout the course, students gain experience in recognizing conflict and dealing with managerial issues that commonly arise in their professional lives. Through a program of identification, negotiation, and presentation, students will explore and practice techniques commonly used in diffusing conflict surrounding issues that commonly within organizations. Prerequisite: BA 120

BE 211 International Business (Sem 2). This course introduces key international business concepts and practices. Of special interest are the global implications of social responsibility and corporate responsibility. This course examines the requirements necessary to compete in an international marketplace.

CO 131 Communications I (Sem 1 & 2, online option available in sem 1 only) Course offers an opportunity for business students to improve their skills in two specific areas: written & oral communication. The written component of this course covers a broad spectrum of writing skills: word usage, economy, parallel form, agreement, modifiers, spelling, capitalization, possessives, punctuation, and style. The oral component of this course will focus on a variety of oral presentations through the use of different multimedia technologies. Upon completion of this course, students will have acquired both effective business writing and presenting skills.

CO 231 Communications II (Sem 1 & 2, online option available in sem 2 only). Emphasis in this course is on writing and formatting a variety of business documents - letters, memos, proposals, instructions/procedures, reports (informal, semiformal, formal) - and on developing a practical approach to solving business communications problems. Lectures, discussions, presentations, and individual and group assignments are used. Prerequisite: CO 131.

CU 105 Introduction into Computer Programming Language (Sem 2 online only) This is an introduction into programming using structure computer language. Topics include structured programming, problem solving techniques, functions and procedures, data types, arrays, records, files, sets, recursion, dynamic variables, and data structures.

CU 248 Business Computer Applications (Sem 1 & 2, online option available in sem 1 only) This course will cover a combination of the following computer applications: file management (Windows), word processing (Word), spreadsheets (Excel), presentations (PowerPoint) and desktop publishing (MS Publisher). More depth and application of topics will follow overviews of each individual application. Business topics will be stressed in examples used.

EC 111 Microeconomics (Sem 1 & 2, online option available in sem 1 only). Microeconomics provides the student with the analytical techniques needed to analyze and understand consumer behaviour, the production decisions of a firm, market structures, and the market price mechanism. Prerequisite: Math 12 or equivalent.

EC 211 Macroeconomics (Sem 1 & 2, online option available in sem 2 only). In this course, emphasis is placed on national policies and their impact on the Canadian economy. Other topics are national income accounting, inflation models, employment theory, business cycles, balance of payments, and money and banking. Prerequisite: Math 12 or equivalent.

LA 180 Business Law (Sem 2, online option available in sem 1 only) Sources of law and the judicial system. Emphasis on the law of contracts, contract of sale, consumer protection, restrictive trade practices, agency, negotiable instruments, unincorporated business and corporations, insurance, and the law of torts.

MA 101 Business Mathematics (Sem 1 & 2, online option available in sem 1 only) The solution of practical financial and mathematical problems encountered in the business world is the focus of this course. It reviews the mathematics of ratios, percentage and basic algebra, and their applications to business problems. The principle of the time value of money is covered in depth with its important applications to finance, investments and capital budgeting. Use of financial calculators is emphasized throughout.

MA 201 Business Statistics – (Sem 1, online option available in sem 2 only). This course is an introduction to statistical concepts and techniques, progressing to inferential statistics. The techniques introduced are used in all the functional areas of business. Topics include data presentation, probability, distributions, sampling and estimation, hypothesis testing, time series analysis, non-parametric tests, regression, correlation, and analysis and time series. Prerequisite: MA 101.

MK 170 Marketing Principles (Sem 1 & 2, online option available in sem 2 only) This course is designed to develop knowledge and understanding of marketing techniques. It includes analysis of marketing operation, product assortment, price structure, channels of distribution, and promotion of goods and services.

MK210 Consumer Behaviour (Sem 2 online only) This course examines how different consumer segments make decisions about how to spend their money. To effectively employ the marketing concept, marketing practitioners must understand consumer behaviour concepts and theories. This course covers the exchange process involved in acquiring, consuming, and disposing of goods, services, experiences, and ideas. Prerequisite: MK 170.

MK 211 Global Marketing (Sem 2) This course is a comprehensive study of marketing in an international context. Topics covered in the course include the export process, licensing, joint ventures, culture, product adaption, international distribution, international finance, and the international political and legal environment. Prerequisite: MK 170.

MK 223 Advertising & Promotions (Sem 1) This course is designed to enable students to use the advertising and promotional techniques learned in MK 170 in a practical hands-on way. Topics range from the role of advertising to the creative aspects of developing and presenting various promotional vehicles in their completed form. Prerequisite: MK 170.

MK 228 Public Relations (Sem 1). This course will teach students about the importance of creating strategic management relationships between an organization and its diverse publics. Course content includes public relations knowledge and practical guidelines for utilizing written, spoken, and visual techniques to reach selected audiences. Examples, case studies, and guest speakers will be utilized to assist students with their understanding of this dynamic, ever changing field. Prerequisite MK 170.

MK 230 Market Research (Sem 1) This is an introductory course in marketing research. The course includes an experiential approach to the learning of techniques of marketing research. Course content includes research designs, data collection instruments, sample designs, types of analysis, and research reporting. Prerequisite: MK 170.

MK 290 Marketing Strategy (Sem 1) This course explains the basic concepts of strategic marketing. Detail analysis of customers, products, competition, markets and resources are explored. The focus is on the process leading to value-added customer service. Market-driven strategies play an important role in establishing and maintaining a competitive edge. Prerequisite: MK170.

Real Estate Appraisal & Assessment major courses:

AP 310 Farmland Evaluation (Sem 1) This course provides theory and practice in farmland assessment according to Alberta Municipal Affairs Assessment Standards Guideline. It includes the evaluation of farmland in relation to soils, climate, and productivity factors. The course provides training in soil evaluation to a level that students can successfully use the Alberta Municipal Affairs farmland assessment manual. The preparation of assessment reports and interpretation of aerial photographs, soil surveys, and county maps will be considered.

AP 320 Assessment Principles (Sem 2) This course provides an overview of the property assessment and taxation system in Alberta. Advanced topics that govern assessment/taxation in both urban and rural jurisdictions are presented. Students are introduced to various aspects of provincial and local governmental responsibilities. Prerequisites: AP 310, AP 344; Co-requisite: AP444.

AP 330 Foundations of Real Estate Appraisal (Sem 1) This course offers a comprehensive coverage of all concepts and principles of real property appraising, together with the technical skills required of the applications of basic principles in practice. The course focuses on residential appraisal and cost estimating techniques used in the appraisal field and an introduction to income property appraisal. The student completes a residential property appraisal on a single-family dwelling. Co-requisite: CT402.

AP 331 Real Estate Investment Appraisal & Advanced Income Appraisal (Sem 2 online only) Valuation techniques for real estate are examined, including the income method of appraisal, tax consequences of real property ownership, and portfolio analysis methodology. Prerequisite: AC130 & MA101.

AP 344 Statistical & Computer Applications in Valuation (Sem 1). This course teaches the fundamentals of exploratory data analysis and real property valuation. Practical uses of statistical and computer applications in determining and analyzing real estate value are explored. This is done by examining case studies and doing hands on computer work on student owned laptops, using the statistical package, SPSS. Prerequisite: MA201.

AP 443 Real Property Assessment Administration (Sem 2) This course introduces the student to the fundamentals of the real property assessment system for taxation and its administration. Topics include property tax, assessment law, organizational structure, records and data systems, quality assurance and the application of mapping and GIS (geographic information systems). Co-requisite: AP330.

AP 444 Computer Assisted Mass Appraisal (Sem 2) This is an advanced hands on course in which students continue to use their laptops and the SPSS statistical package to develop cost and direct sales computer assisted mass appraisal (CAMA) models. Topics include more complex modeling and valuation techniques such as nonlinear programming and neural network. The integration of GIS (Geographic Information Systems) and CAMA (Computer Assisted Mass Appraisal) is also studied. Prerequisites: AP344 and MA201.

CT 402 Residential & Commercial Property Analysis (Sem 1) This is a first-level course designed for Appraisal and Assessment students who require a basic course in construction materials and theory. The course covers both interior and exterior materials with emphasis on residential, commercial and industrial construction, building codes and print reading. Also covered is an introduction to residential cost estimating and then a more in-depth study of commercial cost estimating techniques.

EC 300 Urban and Real Estate Economics (Sem 1) This course examines urban land markets and the development of cities using key economic principles. These principles are used to analyze urban real estate market demand, land use, land value, location and growth over time. Prerequisite: EC 111.

LA 112 Canadian Real Property Law and Real Estate Ethics (Sem 2) The course focuses on the application of property law across Canada. The topics covered include: a review of the Canadian legal system, contract law, estates and interests in land, land registration, the role of the real estate agent, mortgage law, tenancies, condominium law, professional standards, and ethics.