# Bachelor of Commerce – Accounting – Second Undergraduate Degree Regulations

## Four Year (120 credits)

## **2025/2026** [**Program Requirements**](https://www.athabascau.ca/calendar/2024/undergraduate/program-regulations/degrees/bachelor-of-commerce-accounting-major.html)- Effective **September 1, 2025**

This program plan will assist you in planning your program. You must follow the official program requirements for the calendar year in which you are enrolled.  
  
Please contact [Faculty of Business Advising Services](https://www.athabascau.ca/business/about/contact-us.html) for program planning assistance.

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| **Course Level Legend** JUNIOR / JR - 200 numbered course SENIOR / SR - 300 or 400 numbered course PREPARATORY - 100 numbered course | **Course Progress Legend** TR - Transfer Credit Awarded C - Completed AU Course IP - In Progress AU Course |

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| Minimum block transfer award for an approved degree is 42 credits. Students presenting approved undergraduate degrees from an accredited institute will receive up to 60 credits of block transfer awarded toward the first two years of the Bachelor of Commerce, depending on the courses found equivalent to the following bridging list: | | | | | |
| **Bridging Courses (Years 1 and 2)**  **(a passing grade is required in the below 18 credits in order to meet degree requirements)** | | | | | |
| **LEVEL** | TOTAL CREDITS | **COURSE** | **REQUIREMENT** | **COURSE PROGRESS** | **COMMENTS** |
| Junior | 45 | [ACCT250](http://www.athabascau.ca/html/syllabi/acct/acct250.htm) or [ACCT253](http://www.athabascau.ca/html/syllabi/acct/acct253.htm) | Required |  | Students wishing to take further accounting or finance courses or pursue a professional accounting designation should take [ACCT253](http://www.athabascau.ca/html/syllabi/acct/acct253.htm). |
| Junior | 48 | [ADMN233](http://www.athabascau.ca/html/syllabi/admn/admn233.htm) or [ENGL](https://www.athabascau.ca/course/index.html?/undergraduate/all/all/english/) or [COMM](https://www.athabascau.ca/course/index.html?/undergraduate/all/all/communications/) | Required |  |  |
| Junior | 51 | [ECON247](http://www.athabascau.ca/html/syllabi/econ/econ247.htm) | Required |  |  |
| Junior | 54 | [ECON248](http://www.athabascau.ca/html/syllabi/econ/econ248.htm) | Required |  |  |
| Junior | 57 | [CMIS245](http://www.athabascau.ca/html/syllabi/cmis/cmis245.htm) | Required |  |  |
| Senior | 60 | [MGSC301](https://www.athabascau.ca/syllabi/mgsc/mgsc301.php) | Required |  |  |
| **Years 3 & 4\*\*\*** | | | | | |
| Senior | 63 | [ACCT355](http://www.athabascau.ca/html/syllabi/acct/acct355.htm) | Required\*\*\* |  |  |
| Senior | 66 | [ADMN417](http://www.athabascau.ca/html/syllabi/admn/admn417.htm) or  [ECON401](https://www.athabascau.ca/syllabi/econ/econ401.php) | Required\*\*\* |  |  |
| Senior | 69 | [CMIS351](http://www.athabascau.ca/html/syllabi/cmis/cmis351.htm) | Required\*\*\* |  |  |
| Senior | 72 | [FNCE300/ECON300](https://www.athabascau.ca/syllabi/fnce/fnce300.html) or [FNCE370](https://www.athabascau.ca/syllabi/fnce/fnce370.php) | Required\*\*\* |  | Students planning to pursue further courses in finance or accounting should take [FNCE370](https://www.athabascau.ca/syllabi/fnce/fnce370.html). |
| Senior | 75 | [ORGB364](http://www.athabascau.ca/html/syllabi/orgb/orgb364.htm) | Required\*\*\* |  |  |
| Senior | 78 | [HRMT386](http://www.athabascau.ca/html/syllabi/hrmt/hrmt386.htm) | Required\*\*\* |  |  |
| Senior | 81 | [MGSC312](http://www.athabascau.ca/html/syllabi/mgsc/mgsc312.htm) | Required\*\*\* |  |  |
| Senior | 84 | [MGSC368](http://www.athabascau.ca/html/syllabi/mgsc/mgsc368.htm) or [MGSC369](http://www.athabascau.ca/html/syllabi/mgsc/mgsc369.htm) | Required\*\*\* |  |  |
| Senior | 87 | [ACCT351](http://www.athabascau.ca/html/syllabi/acct/acct351.htm) | Accounting Major |  |  |
| Senior | 90 | [ACCT352](http://www.athabascau.ca/html/syllabi/acct/acct352.htm) | Accounting Major |  |  |
| Senior | 93 | [ACCT460](http://www.athabascau.ca/html/syllabi/acct/acct460.htm) | Accounting Major |  |  |
| Senior | 96 | [TAXX301](http://www.athabascau.ca/html/syllabi/taxx/taxx301.htm) | Accounting Major |  |  |
| Senior | 99 | [FNCE371](http://www.athabascau.ca/html/syllabi/fnce/fnce371.htm) or [FNCE401](http://www.athabascau.ca/html/syllabi/fnce/fnce401.htm) or [FNCE403](http://www.athabascau.ca/html/syllabi/fnce/fnce403.htm) | Accounting Major |  |  |
| Senior | 102 | Other [ACCT](https://www.athabascau.ca/course/index.html?/undergraduate/all/accounting/) or [TAXX](http://www.athabascau.ca/course/ug_subject/list_qz.php#taxx) or [FNCE](https://www.athabascau.ca/course/index.html?/undergraduate/all/all/finance/) or [CMIS455](http://www.athabascau.ca/html/syllabi/cmis/cmis455.htm) | Major Elective |  |  |
| Senior | 105 | Other [ACCT](https://www.athabascau.ca/course/index.html?/undergraduate/all/accounting/) or [TAXX](https://www.athabascau.ca/course/index.html?/undergraduate/all/all/taxation/) or [FNCE](https://www.athabascau.ca/course/index.html?/undergraduate/all/all/finance/) or [CMIS455](http://www.athabascau.ca/html/syllabi/cmis/cmis455.htm) | Major Elective |  |  |
| Senior | 108 | Other [ACCT](https://www.athabascau.ca/course/index.html?/undergraduate/all/accounting/) or [TAXX](https://www.athabascau.ca/course/index.html?/undergraduate/all/all/taxation/) or [FNCE](https://www.athabascau.ca/course/index.html?/undergraduate/all/all/finance/) or [CMIS455](http://www.athabascau.ca/html/syllabi/cmis/cmis455.htm) | Major Elective |  |  |
| Senior | 111 |  | Option |  | [[Business & Administrative Studies](https://www.athabascau.ca/course/index.html?/undergraduate/business-and-administrative/all/)](https://www.athabascau.ca/course/index.html?/undergraduate/non-business-and-admin/all/) |
| Senior | 114 |  | Option |  | [Non Business & Administrative Studies](https://www.athabascau.ca/course/index.html?/undergraduate/non-business-and-admin/all/)\*\* |
| Senior | 117 | [ADMN404](http://www.athabascau.ca/html/syllabi/admn/admn404.htm) | Required\*\* |  | Capstone I |
| Senior | 120 | [ADMN405](https://www.athabascau.ca/syllabi/admn/admn405.php) | Required\*\* |  | Capstone II -Last course completed – Must be taken with AU |

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| \*Note: Program requires 12 credits at the 400-level (including [ADMN405](https://www.athabascau.ca/syllabi/admn/admn405.php)). |
| **\*\*** PHIL333 or PHIL337 is strongly recommended if not already taken within the diploma. |
| **Residency requirement**. A minimum of 30 credits must be obtained through Athabasca University in senior (300 or 400 level) courses. These 30 credits must include [ADMN405](https://www.athabascau.ca/syllabi/admn/admn405.php) plus 12 credits from the list of required courses for Years 3 and 4  (A maximum of 15 credits can be transferred in for the required courses in years 3 & 4). \*\*\* |