

Bachelor of Commerce: Accounting Specialist  
(Effective 2015/16)

1. Program Overview & Required Courses

Overview and Summary	<ul style="list-style-type: none"><li>• This is a four-year honours program which leads to the Bachelor of Commerce</li><li>• This Specialist requires 10.0 RSM + 10.0 non-RSM, with 14.0 - 15.0 specified FCEs</li><li>• Students must complete one of two streams: Financial Reporting and Control, or, Public Accounting</li></ul>
First-Year Requirements	<ul style="list-style-type: none"><li>• RSM100Y Introduction to Management</li><li>• ECO100Y Introduction to Economics</li><li>• MAT133Y Calculus and Linear Algebra *</li></ul>
Upper-Year ECO Requirements (i)	<ul style="list-style-type: none"><li>• ECO204Y/ECO206Y Microeconomic Theory and Applications</li><li>• ECO220Y/ECO227Y Quantitative Methods in Economics **</li></ul>
Upper-Year ECO Requirements (ii)	<ul style="list-style-type: none"><li>• 1.0 from any 300+ ECO</li></ul>
Upper-Year RSM Requirements (i)	<ul style="list-style-type: none"><li>• RSM219H Introduction to Financial Accounting</li><li>• RSM220H Financial Accounting</li><li>• RSM221H Intermediate Financial Accounting I</li><li>• RSM222H Management Accounting I</li><li>• RSM323H Auditing I</li><li>• RSM324H Canadian Income Taxation I</li><li>• RSM332H Capital Market Theory</li><li>• RSM333H Introduction to Corporate Finance</li></ul>

All students must complete one of the following streams (A or B):	
A. Public Accounting	B. Financial Reporting and Control
<ul style="list-style-type: none"><li>• 10 RSM = 9.5 required + 0.5 specified elective</li><li>• 10 non-RSM = 1.0 MAT + 4.0 ECO + 5.0 unspecified FAS electives</li></ul>	<ul style="list-style-type: none"><li>• 10 RSM = 5.5 required + 3.5 specified electives + 1.0 unspecified electives</li><li>• 10 non-RSM = 1.0 MAT + 4.0 ECO + 5.0 unspecified FAS electives</li></ul>
<p>i. Complete RSM225H Legal Environment of Business I</p> <p>ii. Complete 0.5 FCE from RSM230H/250H/260H/270H/392H</p> <p>iii. Complete all of the following 300-level courses: RSM320H Intermediate Financial Accounting II RSM321H Advanced Financial Accounting Topics RSM322H Managerial Accounting and Decision Making</p> <p>iv. Complete all of the following 400-level courses: RSM422H Management Control RSM423H Auditing II RSM424H Canadian Income Taxation II RSM426H Critical Thinking, Analysis and Decision Making RSM427H Auditing and Information Systems</p>	<p>i. Complete 1.0 FCE from RSM250H/260H/270H/392H</p> <p>ii. Complete 1.0 FCE in Applied Accounting: RSM328H Financial Distress and Insolvency RSM425H Theory of Financial Reporting and Control RSM428H Analysis of Banking Financial Institutions and Instruments</p> <p>iii. Complete 1.5 FCE in Advanced Accounting: RSM320H Intermediate Financial Accounting II RSM321H Advanced Financial Accounting Topics RSM322H Managerial Accounting and Decision Making RSM327H Business Information Systems RSM422H Management Control RSM423H Auditing II RSM424H Canadian Income Taxation II RSM427H Auditing and Information Systems</p> <p>iv. Complete RSM429H Financial Statement Analysis and Valuation</p> <p>v. At least 0.5 FCE of the courses chosen in groups (ii) and (iii) above must be at the 400 level.</p>

\* or equivalent: MAT135H + MAT136H / MAT137Y / MAT157Y

\*\* or equivalent: STA220H + STA255H / STA257H + STA261H

## 2. Typical Program Progression

**Note:** Students can modify the ‘*typical*’ program progression provided prerequisites and co-requisites are adhered to and all program requirements are completed.

Public Accounting Stream – Current Sequence (Y3 & Y4 students)							
Year 1		Year 2		Year 3		Year 4	
Fall	Winter	Fall	Winter	Fall	Winter	Fall	Winter
RSM100Y		RSM219H	RSM220H	RSM221H	RSM320H	RSM321H	RSM426H
ECO100Y		RSM225H	RSM222H	RSM322H	RSM323H	RSM422H	RSM424H
MAT133Y		ECO204Y		RSM324H	RSM333H	RSM423H	RSM427H
FAS Elective <sup>1</sup>	FAS Elective <sup>1</sup>	ECO220Y		RSM332H	ECO Elective <sup>3</sup>	FAS Elective <sup>1</sup>	FAS Elective <sup>1</sup>
FAS Elective <sup>1</sup>	FAS Elective <sup>1</sup>	RSM Required <sup>2</sup>	FAS Elective <sup>1</sup>	ECO Elective <sup>3</sup>	FAS Elective <sup>1</sup>	FAS Elective <sup>1</sup>	FAS Elective <sup>1</sup>

Public Accounting Stream – New Sequence (Y2 students)							
Year 1		Year 2		Year 3		Year 4	
Fall	Winter	Fall	Winter	Fall	Winter	Fall	Winter
RSM100Y		RSM219H	RSM220H	RSM221H	RSM320H	RSM321H	RSM426H
ECO100Y		RSM225H	RSM222H	RSM322H	RSM323H	RSM422H	RSM423H
MAT133Y		ECO204Y		RSM324H	RSM424H	RSM333H	RSM427H
FAS Elective <sup>1</sup>	FAS Elective <sup>1</sup>	ECO220Y		RSM332H	ECO Elective <sup>3</sup>	ECO Elective <sup>3</sup>	FAS Elective <sup>1</sup>
FAS Elective <sup>1</sup>	FAS Elective <sup>1</sup>	RSM Required <sup>2</sup>	FAS Elective <sup>1</sup>	FAS Elective <sup>1</sup>	FAS Elective <sup>1</sup>	FAS Elective <sup>1</sup>	FAS Elective <sup>1</sup>

<sup>1</sup> Must complete 5.0 FCEs

<sup>2</sup> Must complete 0.5 FCEs from RSM230H, RSM250H, RSM260H, RSM270H, or RSM392H

<sup>3</sup> Must complete 1.0 FCEs from any 300+ ECO

Financial Reporting and Control Stream							
Year 1		Year 2		Year 3		Year 4	
Fall	Winter	Fall	Winter	Fall	Winter	Fall	Winter
RSM100Y		RSM219H	RSM220H	RSM221H	RSM323H	RSM Required <sup>4</sup>	RSM Required <sup>4</sup>
ECO100Y		RSM Required <sup>2</sup>	RSM222H	RSM Required <sup>2</sup>	RSM324H	RSM Required <sup>5</sup>	RSM Required <sup>5</sup>
MAT133Y		ECO204Y		RSM332H	RSM333H	ECO Elective <sup>3</sup>	RSM429H
FAS Elective <sup>1</sup>	FAS Elective <sup>1</sup>	ECO220Y		ECO Elective <sup>3</sup>	RSM Required <sup>5</sup>	RSM Elective	RSM Elective
FAS Elective <sup>1</sup>	FAS Elective <sup>1</sup>	FAS Elective <sup>1</sup>	FAS Elective <sup>1</sup>	FAS Elective <sup>1</sup>	FAS Elective <sup>1</sup>	FAS Elective <sup>1</sup>	FAS Elective <sup>1</sup>

<sup>1</sup> Must complete 5.0 FCEs

<sup>2</sup> Must complete 1.0 FCEs from RSM250H, RSM260H, RSM270H, or RSM392H

<sup>3</sup> Must complete 1.0 FCEs from any 300+ ECO

<sup>4</sup> Must complete 1.0 FCEs from RSM328H, RSM425H or RSM428H

<sup>5</sup> Must complete 1.5 FCEs from RSM320H, RSM321H, RSM322H, RSM327H, RSM422H, RSM423H, RSM424H, or RSM427H

### 3. BCom Breadth Requirements:

The purpose of the Breadth Requirement is to ensure all students graduating with an Honours degree from the Faculty of Arts & Science have chosen courses across a broad range of subject areas in the Faculty as part of their undergraduate education.

- 1. Creative and Cultural Representations
- 2. Thought, Belief, and Behaviour
- 3. Society and Its Institutions
- 4. Living Things and Their Environment
- 5. The Physical and Mathematical Universes

Students must take at least 4 full-course equivalents (FCEs) that have been designated as satisfying the Breadth Requirement. To satisfy the requirements for the Bachelor of Commerce, Rotman Commerce students must:

- a) complete at least 1 FCE from **Category 1** (Creative and Cultural Representations)  
AND
- b) complete at least 1 FCE in each of any 3 other categories above, OR, at least 1 FCE in each of any 2 of the 4 categories, and at least 0.5 FCE in each of the other 2 categories. \*

4.0 full-course equivalents (FCEs) required				
1. Creative and Cultural Representations	2. Thought, Belief, and Behaviour	3. Society and Its Institutions	4. Living Things and Their Environment	5. The Physical and Mathematical Universes
All Commerce students required to complete 1.0 FCE	1.0 FCE or 0.5 FCE *	1.0 FCE or 0.5 FCE *	1.0 FCE or 0.5 FCE *	1.0 FCE or 0.5 FCE *

Note that there is no Breadth Requirement status for RSM100Y1, and that MAT133Y1 and ECO220Y1 (and courses deemed equivalent in the program requirements in the calendar) cannot be used to satisfy the Breadth Requirement.

### 4. Breadth Categories:

Specific Course Requirements	Breadth Category
ECO100Y Introduction to Economics	3
RSM100Y Introduction to Management	----
MAT133Y Calculus and Linear Algebra for Commerce	----
ECO204Y/206Y Microeconomic Theory and Applications	3
ECO220Y/227Y Quantitative Methods in Economics	----
RSM219H Introduction to Financial Accounting	----
RSM220H Financial Accounting	----
RSM221H Intermediate Financial Accounting I	----
RSM222H Management Accounting I	----
RSM225H Legal Environment of Business I	3
RSM320H Intermediate Financial Accounting II	5
RSM321H Advanced Financial Accounting Topics	5
RSM322H Managerial Accounting and Decision Making	5
RSM323H Auditing I	5
RSM324H Canadian Income Taxation I	3
RSM328H Financial Distress and Insolvency	3
RSM332H Capital Market Theory	3
RSM333H Introduction to Corporate Finance	3
RSM422H Management Control	3
RSM423H Auditing II	5
RSM424H Canadian Income Taxation II	3
RSM425H Financial Reporting and Control: Theory and Contemporary Topics	3
RSM426H Critical Thinking, Analysis and Decision Making	----
RSM427H Auditing and Information Systems	5
RSM428H Analysis of Banking Financial Institutions and Instruments	3
RSM429H Financial Statement Analysis and Valuation	3
Other Program Requirements	
0.5 from RSM230H, RSM250H, RSM260H, RSM270H, or RSM392H	
RSM230H Financial Markets	3
RSM250H Principles of Marketing	2
RSM260H Organizational Behaviour	2
RSM270H Operations Management	5
RSM392H Strategic Management	3
1.0 from 300+ ECO	3
Unspecified Elective Courses	
5.0 FAS credits	Varies

# 5. Academic Planning Tools:

## Degree Explorer: Course & Degree Planning

Degree Explorer is the University of Toronto's degree tracking system and student planning tool. Review your academic history, degree and program requirements, or use the planner to determine how future course selections satisfy requirements.

## Academic Calendar

The calendar contains academic regulations and policies, degree and program information, course descriptions and prerequisites. Consult the Arts & Science Calendar to determine which courses you would like or need to take.

## Registration Handbook & Timetable

The Registration Handbook & Timetable outlines the registration procedures for Faculty of Arts & Science, St. George campus students. The Timetable provides course meeting information (e.g. day, time, location, and enrolment conditions). Refer to the Handbook & Timetable for course scheduling information, and follow the registration instructions to complete course registration.

## Rotman Commerce Portal > Academic Services

Academic Services provides course information including course outlines, special topics courses, independent study courses, and most recent and up-to-date timetables and schedules. Students can also access:

- Program overviews (specialists and concentration requirements)
- First year resources
- International Study
- Academic Resources & Support
- Fees and Tuition
- Scholarships/Awards
- Academic Events
- Schedule Academic Appointments

## Important Dates & Deadlines

Sessional dates apply to students registered in the Faculty of Arts & Science, St. George campus. Dates include beginning and ending of classes, last day to add/ cancel courses, university closures, examination periods, etc.

Note that the last day to cancel a course without academic penalty is not the same as the financial refund deadline; see the Office of Student Accounts website for refund schedule and information.