

1. Program Overview & Required Courses

Overview and Summary	<ul style="list-style-type: none"> • This is a four-year Honours program which leads to the Bachelor of Commerce • Students must complete Public Accounting (two options), or Financial Reporting and Control • The Public Accounting Specialist requires 10.5 RSM + 9.5 non-RSM OR 11.0 RSM + 9.0 non-RSM • The Financial Reporting and Control Specialist requires 10.0 RSM and 10.0 non-RSM
First-Year Required Courses	<ul style="list-style-type: none"> • RSM100H Introduction to Management • ECO101H Principles of Microeconomics + ECO102H Principles of Macroeconomics • MAT133Y Calculus and Linear Algebra *
Recommended Courses to take in First-Year (also required courses)	<ul style="list-style-type: none"> • RSM219H Introduction to Financial Accounting • RSM230H Financial Markets • RSM250H Principles of Marketing
Upper-Year ECO Requirements	<ul style="list-style-type: none"> • ECO204Y/ECO206Y Microeconomic Theory and Applications • ECO220Y/ECO227Y Quantitative Methods in Economics ** • 1.0 FCE from any 300+ level ECO
Upper-Year RSM Requirements	<ul style="list-style-type: none"> • RSM220H Intermediate Financial Accounting I • RSM221H Intermediate Financial Accounting II • RSM222H Management Accounting I • RSM323H Auditing I • RSM324H Canadian Income Taxation I • RSM332H Capital Market Theory • RSM333H Introduction to Corporate Finance

All students must complete one of the following three paths:		
Public Accounting: Option 1 "10.5 RSM and 9.5 non-RSM"	Public Accounting: Option 2 "11.0 RSM and 9.0 non-RSM"	Financial Reporting and Control "10.0 RSM and 10.0 non-RSM"
<ul style="list-style-type: none"> • 10.5 RSM = 10.0 required + 0.5 specified elective • 9.5 non-RSM = 1.0 MAT + 4.0 ECO + 4.5 unspecified FAS electives 	<ul style="list-style-type: none"> • 11.0 RSM = 10.0 required + 0.5 specified elective + 0.5 unspecified elective • 9.0 non-RSM = 1.0 MAT + 4.0 ECO + 4.0 unspecified FAS electives 	<ul style="list-style-type: none"> • 10.0 RSM = 6.0 required + 3.0 specified electives + 1.0 unspecified electives • 10 non-RSM = 1.0 MAT + 4.0 ECO + 5.0 unspecified FAS electives
<ul style="list-style-type: none"> i. Complete 0.5 FCE from RSM260H/270H/392H ii. Complete RSM225H Legal Environment of Business I iii. Complete all of the following 300-level courses: <ul style="list-style-type: none"> • RSM320H Intermediate Financial Accounting III • RSM321H Advanced Financial Accounting Topics • RSM322H Managerial Accounting and Decision Making iv. Complete all of the following 400-level courses: <ul style="list-style-type: none"> • RSM422H Management Control • RSM423H Auditing II • RSM424H Canadian Income Taxation II • RSM426H Critical Thinking, Analysis and Decision Making • RSM427H Auditing and Information Systems 	<ul style="list-style-type: none"> i. Complete 0.5 FCE from RSM260H/270H/392H ii. Complete 0.5 unspecified elective iii. Complete RSM225H Legal Environment of Business I iv. Complete all of the following 300-level courses: <ul style="list-style-type: none"> • RSM320H Intermediate Financial Accounting III • RSM321H Advanced Financial Accounting Topics • RSM322H Managerial Accounting and Decision Making iv. Complete all of the following 400-level courses: <ul style="list-style-type: none"> • RSM422H Management Control • RSM423H Auditing II • RSM424H Canadian Income Taxation II • RSM426H Critical Thinking, Analysis and Decision Making • RSM427H Auditing and Information Systems 	<ul style="list-style-type: none"> i. Complete 0.5 FCE from RSM260H/270H/392H ii. Complete 1.0 FCE in Applied Accounting: <ul style="list-style-type: none"> • RSM328H Financial Distress and Insolvency • RSM425H Financial Reporting and Control: Theory and Contemporary Topics • RSM428H Analysis of Banking Financial Institutions and Instruments iii. Complete 1.5 FCE in Advanced Accounting: <ul style="list-style-type: none"> • RSM320H Intermediate Financial Accounting III • 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 iv. Complete RSM429H Financial Statement Analysis and Valuation v. At least 0.5 FCE of the courses chosen in groups (ii) and (iii) above must be at the 400 level.

* or equivalent: MAT135H + MAT136H / MAT137Y / MAT157Y (Note: students interested in pursuing courses or programs in Math, Statistics, Computer Science, or Actuarial Science may be required to complete a higher level Math course. Consult academic calendar to determine appropriate first-year Math course to select).

** or equivalent: STA220H + STA255H / STA257H + STA261H / STA237H + STA238H (Note: Starting May 2019, STA220H + STA255H will not be accepted as pre-requisites for ECO300-level courses and will not satisfy ECO major or minor program requirements).

2. Sample Program Progression

Note: Students can design their own program progression provided that prerequisites and co-requisites are met, while taking into consideration their abilities, workload, co-curricular/work and other commitments. All students should use **Degree Explorer** to review official degree and program requirements.

Public Accounting: Option 1 – 10.5 RSM and 9.5 non-RSM							
Year 1		Year 2		Year 3		Year 4	
Fall	Winter	Fall	Winter	Fall	Winter	Fall	Winter
RSM100H	RSM230H	RSM220H	RSM221H	RSM322H	RSM320H	RSM321H	RSM426H
RSM219H or RSM250H	RSM250H or RSM219H	RSM222H or RSM225H	RSM225H or RSM222H	RSM324H	RSM424H	RSM422H	RSM427H
ECO101H	ECO102H	ECO204Y		RSM332H	RSM333H	RSM423H	ECO Elective ²
MAT133Y		ECO220Y		ECO Elective ²	RSM323H	FAS Elective ¹	FAS Elective ¹
FAS Elective ¹	FAS Elective ¹	RSM Required ²	FAS Elective ¹	FAS Elective ¹	FAS Elective ¹	FAS Elective ¹	FAS Elective ¹

¹ Must complete 4.5 FCEs

² Must complete 0.5 FCEs from RSM260H, RSM270H or RSM392H (**Note:** RSM392H can only be taken in Y3 or Y4)

³ Must complete 1.0 FCEs from any 300+ ECO

Public Accounting: Option 2 – 11.0 RSM and 9.0 non-RSM							
Year 1		Year 2		Year 3		Year 4	
Fall	Winter	Fall	Winter	Fall	Winter	Fall	Winter
RSM100H	RSM230H	RSM220H	RSM221H	RSM322H	RSM320H	RSM321H	RSM426H
RSM219H or RSM250H	RSM250H or RSM219H	RSM222H or RSM225H	RSM225H or RSM222H	RSM324H	RSM424H	RSM422H	RSM427H
ECO101H	ECO102H	ECO204Y		RSM332H	RSM333H	RSM423H	RSM Elective
MAT133Y		ECO220Y		ECO Elective ²	RSM323H	FAS Elective ¹	ECO Elective ²
FAS Elective ¹	FAS Elective ¹	RSM Required ²	FAS Elective ¹	FAS Elective ¹	FAS Elective ¹	FAS Elective ¹	FAS Elective ¹

¹ Must complete 4.0 FCEs

² Must complete 0.5 FCEs from RSM260H, RSM270H or RSM392H (**Note:** RSM392H can only be taken in Y3 or Y4)

³ 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
RSM100H	RSM230H	RSM220H	RSM221H	RSM324H	RSM323H	RSM Required ⁴	RSM Required ⁴
RSM219H or RSM250H	RSM250H or RSM219H	RSM222H	RSM Elective	RSM Required ²	RSM Required ⁵	RSM Required ⁵	RSM Required ⁵
ECO101H	ECO102H	ECO204Y		RSM332H	RSM333H	RSM429H	ECO Elective ³
MAT133Y		ECO220Y		ECO Elective ³	RSM Elective	FAS Elective ¹	FAS Elective ¹
FAS Elective ¹	FAS Elective ¹	FAS Elective ¹	FAS Elective ¹	FAS Elective ¹	FAS Elective ¹	FAS Elective ¹	FAS Elective ¹

¹ Must complete 5.0 FCEs

² Must complete 0.5 FCEs from RSM260H, RSM270H or RSM392H

³ Must complete 1.0 FCEs from any 300+ ECO

⁴ Must complete 1.0 FCEs from RSM328H, RSM425H or RSM428H

⁵ 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 4.0 full-course equivalents (FCEs) that have been designated as satisfying the Breadth Requirement. These 4.0 credits must be either:

- (a) at least 1 FCE in each of any 4 of the 5 categories above, OR
- (b) at least 1 FCE in each of any 3 of the 5 categories, and at least 0.5 FCE in each of the other 2 categories.

Effective Fall 2017, all BCom students will be subject to the same breadth/distribution rules as students pursuing HBA or HBSc degrees. Courses which previously did not count toward the Rotman Commerce breadth/distribution requirements, particularly MAT133Y and ECO220Y, will now count as outlined in the [Rotman Commerce excerpt of the Faculty of Arts & Science Calendar](#). This change is retroactive and applies to all students currently enrolled in a BCom degree program.

4. Breadth Categories

Specific Course Requirements	Breadth Category
RSM100H Introduction to Management	----
ECO101H Principles of Microeconomics	3
ECO102H Principles of Macroeconomics	3
MAT133Y Calculus and Linear Algebra for Commerce	5
ECO204Y/206Y Microeconomic Theory and Applications	3
ECO220Y/227Y Quantitative Methods in Economics	3+5
RSM219H Introduction to Financial Accounting	----
RSM220H Intermediate Financial Accounting I	----
RSM221H Intermediate Financial Accounting II	----
RSM222H Management Accounting I	----
RSM225H Legal Environment of Business I	3
RSM230H Financial Markets	3
RSM250H Principles of Marketing	2
RSM320H Intermediate Financial Accounting III	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	2
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	
<i>0.5 from RSM260H, RSM270H or RSM392H</i>	
RSM260H Organizational Behaviour	2
RSM270H Operations Management	5
RSM392H Strategic Management	3
<i>1.0 from 300+ ECO</i>	3
Unspecified Elective Courses	
4.0 - 5.0 FAS credits	Varies

5. Key Academic Resources

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.

Faculty of Arts & Science 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 Instructions & Timetable

The Registration Instructions & 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).

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 information on:

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

Important Dates & Deadlines

Sessional dates for students registered in the Faculty of Arts & Science, St. George campus include beginning and ending of classes, last day to add/cancel courses, credit/no credit (cr/ncr) and late withdrawal requests (LWD), university closures, examination periods, etc. Important Dates & Deadlines can be accessed in the Registration Instructions & Timetable.

Fee Information and Refund Dates

Program tuition fee information is available on the Rotman Commerce website. Note that the last day to cancel a course without academic penalty is not the same as the financial refund deadline. For refund schedule and fee information, see the [Office of Student Accounts](#).