

Rotman Commerce Accounting Specialist (BCom)

For students entering the specialist/Y2 in 2019 or 2020

Last updated: July 2020

1. Program Overview and Required Courses

<p>Overview and Summary</p>	<ul style="list-style-type: none"> The Bachelor of Commerce degree requires 20.0 FCEs (full-course equivalents). The Accounting Specialist requires the completion of a minimum 11.0 FCEs of RSM* courses and minimum 8.0 FCEs of non-RSM courses. <i>The remaining 1.0 FCEs can be either RSM or non-RSM.</i> Courses with codes ending in 'H' are half-year and count for 0.5 FCE. Courses with codes ending in 'Y' are full-year and count for 1.0 FCE.
<p>First-Year Required Courses</p>	<ul style="list-style-type: none"> RSM100H Introduction to Management ECO101H Principles of Microeconomics ECO102H Principles of Macroeconomics MAT133Y Calculus and Linear Algebra for Commerce (or equivalent)**
<p>Required Courses Recommended for First-Year</p>	<ul style="list-style-type: none"> RSM219H Introduction to Financial Accounting RSM230H Financial Markets RSM250H Principles of Marketing
<p>Upper-Year Economics (ECO) Requirements</p>	<ul style="list-style-type: none"> ECO204Y/ECO206Y Microeconomic Theory and Applications ECO220Y/ECO227Y Quantitative Methods in Economics (or equivalent)*** 0.5 FCE from any 300+ level ECO****
<p>Upper-Year Business (RSM) Requirements: Core Courses</p>	<ul style="list-style-type: none"> RSM222H Management Accounting I RSM260H Organizational Behaviour RSM270H Operations Management RSM332H Capital Market Theory RSM333H Introduction to Corporate Finance RSM392H Strategic Management
<p>Upper-Year Business (RSM) Requirements: Accounting Courses</p>	<ul style="list-style-type: none"> RSM220H Intermediate Financial Accounting I RSM221H Intermediate Financial Accounting II RSM225H Legal Environment of Business I RSM320H Intermediate Financial Accounting III RSM321H Advanced Financial Accounting Topics RSM323H Auditing I RSM324H Canadian Income Taxation I RSM326H Data Analytics with Financial Accounting Information RSM420H Advanced IT Audit and Data Analytics RSM422H Management Control RSM424H Canadian Income Taxation II RSM426H Critical Thinking, Analysis and Decision Making

<p>Additional Electives</p>	<ul style="list-style-type: none"> • The requirements above include 11.0 RSM FCEs and 4.5 non-RSM FCEs. The remaining electives required to satisfy the 20.0 FCEs for the BCom (and the requirement for a minimum of 8.0 non-RSM FCEs) are: <ul style="list-style-type: none"> • 3.5 FCEs of non-RSM courses • 1.0 FCE of RSM or non-RSM courses • Students can consider using these electives to complete a Minor in an Arts & Science subject area. • Students should be aware of the Arts & Science Breadth Requirement (see Section 3) when choosing electives.
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* RSM courses are business courses offered by faculty in the Rotman School of Management.

** (MAT135H+MAT136H) / MAT137Y / MAT157Y. Students interested in pursuing courses or programs in Math, Statistics, Computer Science, or Actuarial Science may be required to complete one of the higher-level math courses. Consult the [Arts & Science Calendar](#) to determine the appropriate first-year math course to select.

*** (STA220H+STA255H) / (STA237H+STA238H) / (STA257H+STA261H)

Note: (STA220H+STA255H) will **not** be accepted as pre-requisites for ECO300-level courses that require ECO220Y and will **not** satisfy ECO Major program requirements.

**** Students in the Accounting Specialist who want to complete the requirements of an Economics Minor will need to take an additional 0.5 FCE of 300+ level ECO courses from their electives. Students who want this Minor reflected on their transcript must request it on ACORN in March following their first or second year (i.e., it is not automatically added to transcripts).

2. Sample Program Progression

Note: Students should design their own program progression taking into consideration their abilities, workload, co-curricular/work and other commitments. When designing a program progression, students must ensure that prerequisites and co-requisites are met. Consult [Degree Explorer](#) to review your degree and program requirements.

Accounting Specialist							
Year 1		Year 2		Year 3		Year 4	
Fall	Winter	Fall	Winter	Fall	Winter	Fall	Winter
RSM100H	RSM230H	RSM220H ¹	RSM221 ¹	RSM326H ¹	RSM320H ¹	RSM321H ¹	RSM420H ¹
RSM219H or RSM250H	RSM219H or RSM250H	RSM222H or RSM225H ¹	RSM225 ¹ or RSM222	RSM324H ¹	RSM424H ¹	RSM333H	RSM422H ¹
ECO101H	ECO102H	ECO204Y		RSM332H	RSM323H ¹	ECO Elective ²	RSM426H ¹
MAT133Y		ECO220Y		RSM260H or RSM270H	RSM392H	RSM or non-RSM Elective ⁴	RSM or non-RSM Elective ⁴
Non-RSM Elective ³	Non-RSM Elective ³	RSM260H or RSM270H	Non-RSM Elective ³	Non-RSM Elective ³	Non-RSM Elective ³	Non-RSM Elective ³	Non-RSM Elective ³

Complete 9.0 FCE core BCom courses.

¹ Complete 6.0 upper-year RSM Accounting requirements.

² Complete 0.5 FCE from any 300+ ECO.

³ Complete minimum 3.5 FCE of non-RSM electives (incl. Breadth Requirements - see Section 3 below)

⁴ Complete 1.0 FCE from RSM or non-RSM electives.

3. BCom Breadth Requirement

The purpose of the [Breadth Requirement](#) is to ensure all students graduating from the Faculty of Arts & Science (which includes Rotman Commerce) have chosen courses across the breadth of disciplines within Arts & Science as part of their undergraduate education. There are five categories of Breadth Requirements:

BR1: Creative and Cultural Representations

BR2: Thought, Belief, and Behaviour

BR3: Society and Its Institutions

BR4: Living Things and Their Environment

BR5: The Physical and Mathematical Universes

Students must take at least 4.0 FCEs that have been designated as satisfying the Breadth Requirement. These 4.0 credits must be either:

- (a) at least 1.0 FCE in each of any 4 of the 5 categories above, OR
- (b) at least 1.0 FCE in each of any 3 of the 5 categories, and at least 0.5 FCE in each of the other 2 categories.

Important Note

Rotman Commerce students can expect to complete at least 1.0 FCE in each of Categories 2, 3, and 5 through program requirements. Therefore, students only need to complete (through non-RSM electives) the following to satisfy the overall Breadth Requirement:

- (a) at least 1.0 FCE in BR1 or BR4, OR
- (b) at least 0.5 FCE in BR1, and at least 0.5 FCE in BR4

A course's Breadth designation can be found following the course description in both the Arts & Science [Calendar](#) and [Timetable](#).

4. Key Academic Resources

Degree Explorer: Course and Degree Planning

www.acorn.utoronto.ca/degree_explorer.php

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

<https://fas.calendar.utoronto.ca/>

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

Faculty of Arts & Science Timetable

www.artsci.utoronto.ca/current/dates-deadlines/course-timetables

The Arts & Science Timetable provides course meeting information (e.g. day, time, location, and enrolment controls). Along with the Timetable, the Course Enrolment instructions and guidelines at this link outline the registration procedures for Faculty of Arts & Science, St. George campus students.

Rotman Commerce Portal: Book an Academic Appointment and Review Program Information

<https://portal.rotmancommerce.utoronto.ca/home.htm>

Students can book an academic advising appointment and access the following: RSM course outlines, special topics courses, independent study courses, program overviews (specialist and focus requirements), first year resources, international study, academic resources & support, fees and tuition, scholarships/awards, Rotman Commerce events and Career Services information.

Important Dates and Deadlines

www.artsci.utoronto.ca/current/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.

Fee Information and Refund Dates

www.studentaccount.utoronto.ca

Note that the last day to cancel a course without academic penalty is not the same as the financial refund deadline. See the Important Dates and Deadlines section for sessional dates applicable to academic penalties. Fee information applicable to Rotman Commerce students can be found under the specific College fee schedules within the Faculty of Arts & Science section on the Office of Student Accounts website.