


Accounting (BCom)

Rotman Commerce specialist overview

*For students entering the specialist/Y2 in 2019 or later

1. Program overview and required courses

Please use the [Arts & Science Calendar](#) for an official review of degree and program requirements, and [Degree Explorer](#) to track your requirements and to build a hypothetical plan.

Overview and Summary		Bachelor of Commerce Degree	<ul style="list-style-type: none"> • 20.0 credits 	
		RC Program Requirements	<ul style="list-style-type: none"> • 11.0 RSM credits • 8.0 non-RSM credits 	
		Additional Electives	<ul style="list-style-type: none"> • 1.0 credits either RSM or non-RSM 	
		11.0 RSM credits	<ul style="list-style-type: none"> • RSM100H Intro to Management • RSM219H Intro to Financial Accounting • RSM220H Intermediate Financial Accounting I • RSM221H Intermediate Financial Accounting II • RSM222H Management Accounting I • RSM225H Legal Environment of Business I • RSM230H Financial Markets • RSM250H Principles of Marketing • RSM260H Organizational Behaviour • RSM270H Operations Management • RSM320H Intermediate Financial Accounting III • RSM321H Advanced Financial Accounting Topics I • RSM323H Auditing I • RSM324H Canadian Income Taxation I • RSM326H Data Analytics with Financial Accounting Information • RSM332H Capital Market Theory • RSM333H Intro to Corporate Finance • RSM392H Strategic Management • RSM420H Advanced IT Audit and Data Analytics • RSM422H Management Control • RSM424H Canadian Income Taxation II • RSM426H Critical Thinking, Analysis and Decision Making 	8.0 non-RSM credits
		1.0 credit of RSM or non- RSM electives		<ul style="list-style-type: none"> • Courses with codes ending in 'H' are half-year and count for 0.5 credit. • Courses with codes ending in 'Y' are full-year and count for 1.0 credit. • Students should be aware of the Arts & Science Breadth Requirement (see Section 4) when choosing electives * refer to section 3 on Key Notes for more info
First-Year Guaranteed Admission Requirements	<ul style="list-style-type: none"> • The following requirements must be completed within one calendar year for entry to Rotman Commerce: <ol style="list-style-type: none"> 1. Complete RSM100H with a minimum 67% 2. Complete ECO101H and ECO102H with a minimum 63% in each course <p><i>Note that ECO101H is a prerequisite for ECO102H.</i></p> 			

	<ol style="list-style-type: none"> 3. Complete MAT133Y** with a minimum 63% OR MAT135H and MAT136H with a minimum 60% OR MAT137Y with a minimum 55% 4. Accumulate a minimum of 4.0 credits. <ul style="list-style-type: none"> • See RC website for additional details
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2. Sample program progression

Please note that the chart below is one example of how you can plan your courses. You should design your own program progression taking into consideration your abilities, workload, co-curricular/work and other commitments. When designing a program progression, you must ensure that prerequisites and co-requisites are met. Use the Planner feature on [Degree Explorer](#) to create your own plan and 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 300+-level 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 credits of core BCom courses.

¹ Complete 6.0 credits of upper-year RSM Accounting requirements.

² Complete 0.5 credit from any 300+ ECO.

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

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

3. Key notes

MAT133Y or equivalent	<ul style="list-style-type: none">Students interested in pursuing 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.
ECO220Y or equivalent	<ul style="list-style-type: none">ECO220Y is equivalent to (STA220H+STA255H) / (STA237H+STA238H) / (STA257H+STA261H). However, (STA220H+STA255H) will not be accepted as pre-requisites for ECO300-level courses that require ECO220Y and will not satisfy ECO Major program requirements.

4. 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.

Important Note - Rotman Commerce students can expect to complete at least 1.0 credit 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 credit in BR1 or BR4, OR
- (b) at least 0.5 credit in BR1, and at least 0.5 credit in BR4

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

4. Focuses in Accounting

Within the Accounting Specialist, students who choose a specified set of electives within a subfield will earn a designation on their transcript showing that they have completed a Focus. Focuses require 2.5-3.0 credits each. Students pursuing the Accounting Specialist may choose to complete one or more of the following Focuses:

1. International Business (UofT Global Scholar)
2. Data Science in Business
3. Managing in Diverse Economics (UofT Global Scholar)

Focuses are optional and not required as part of the specialist.

To pursue a focus, a student must add it to their programs on ACORN and fulfill all of the requirements of the Accounting specialist and the Focus. Once added to ACORN, each focus can be tracked on Degree Explorer.

Please refer to the [Arts & Science Calendar](#) to review specialist and focus requirements.