



# Rotman Commerce Accounting Specialist (BCom)

For students entering Y1 in or after September 2018

Last updated: April 2019

## 1. Program Overview and Required Courses

<p><b>Overview and Summary</b></p>	<ul style="list-style-type: none"> <li>• The Bachelor of Commerce degree requires 20.0 FCEs (full-course equivalents).</li> <li>• The Accounting Specialist requires the completion of 11.5 to 12.0 FCEs of RSM* courses and 8.0 to 8.5 FCEs of non-RSM courses.</li> <li>• 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.</li> </ul>
<p><b>First-Year Required Courses</b></p>	<ul style="list-style-type: none"> <li>• RSM100H Introduction to Management</li> <li>• ECO101H Principles of Microeconomics + ECO102H Principles of Macroeconomics</li> <li>• MAT133Y Calculus and Linear (or equivalent)**</li> </ul>
<p><b>Required Courses Recommended for First-Year</b></p>	<ul style="list-style-type: none"> <li>• RSM219H Introduction to Financial Accounting</li> <li>• RSM230H Financial Markets</li> <li>• RSM250H Principles of Marketing</li> </ul>
<p><b>Upper-Year Economics (ECO) Requirements</b></p>	<ul style="list-style-type: none"> <li>• ECO204Y/ECO206Y Microeconomic Theory and Applications</li> <li>• ECO220Y/ECO227Y Quantitative Methods in Economics (or equivalent)***</li> <li>• 0.5 FCE from any 300+ level ECO****</li> </ul>
<p><b>Upper-Year Business (RSM) Requirements: Non-Accounting Courses</b></p>	<ul style="list-style-type: none"> <li>• RSM260H Organizational Behaviour</li> <li>• RSM270H Operations Management</li> <li>• RSM332H Capital Market Theory</li> <li>• RSM333H Introduction to Corporate Finance</li> <li>• RSM392H Strategic Management</li> </ul>
<p><b>Upper-Year Business (RSM) Requirements: Accounting Courses</b></p>	<ul style="list-style-type: none"> <li>• RSM220H Intermediate Financial Accounting I</li> <li>• RSM221H Intermediate Financial Accounting II</li> <li>• RSM222H Management Accounting I</li> <li>• RSM225H Legal Environment of Business I</li> <li>• RSM320H Intermediate Financial Accounting III</li> <li>• RSM321H Advanced Financial Accounting Topics</li> <li>• RSM322H Managerial Accounting and Decision Making</li> <li>• RSM323H Auditing I</li> <li>• RSM324H Canadian Income Taxation I</li> <li>• RSM422H Management Control</li> <li>• RSM423H Auditing II</li> <li>• RSM424H Canadian Income Taxation II</li> <li>• RSM426H Critical Thinking, Analysis and Decision Making</li> <li>• RSM427H Auditing and Information Systems</li> </ul>

<p><b>Additional Electives</b></p>	<p>The requirements above include 11.5 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:</p> <ul style="list-style-type: none"> <li>• 3.5 FCEs of non-RSM courses</li> <li>• 0.5 FCE RSM of non-RSM course</li> </ul> <p>Students should consider using these electives to complete a minor in the Arts &amp; Sciences.</p> <p>Students should be aware of the Arts &amp; Science Breadth Requirement (see Section 4) when choosing electives.</p>
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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 academic calendar to determine the appropriate first-year math course to select.

\*\*\*STA220H + STA255H / STA257H + STA261H / STA237H + STA238H. Note: STA220H + STA255H will not be accepted as pre-requisites for ECO300-level courses and will not satisfy ECO Major or Minor program requirements.

\*\*\*\*In most scenarios, students in the Accounting Specialist will require an additional 0.5 FCE of 300+ level ECO courses from their electives to satisfy the requirements for an Economics Minor. Students who want this Minor reflected on their transcript must add it on ACORN (i.e., it is not automatically added to transcripts).

## 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. 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	RSM221H	RSM322H	RSM320H	RSM321H	RSM426H
RSM219H or RSM250H	RSM219H or RSM250H	RSM222H or RSM225H	RSM225H or RSM222H	RSM324H	RSM424H	RSM333H	RSM427H
ECO101H	ECO102H	ECO204Y		RSM332H	RSM323H	RSM423H	RSM422H
MAT133Y		ECO220Y		RSM260H or RSM270H <sup>2</sup>	RSM392H <sup>2</sup>	RSM or non-RSM Elective <sup>4</sup>	ECO Elective <sup>3</sup>
Non-RSM Elective <sup>1</sup>	Non-RSM Elective <sup>1</sup>	RSM260H or RSM270H <sup>2</sup>	Non-RSM Elective <sup>1</sup>	Non-RSM Elective <sup>1</sup>	Non-RSM Elective <sup>1</sup>	Non-RSM Elective <sup>1</sup>	Non-RSM Elective <sup>1</sup>

<sup>1</sup> Must complete 3.0 FCEs of non-RSM electives (see Breadth Requirements in Section 4).

<sup>2</sup> Must complete upper-year RSM non-accounting requirements (Note: RSM392H can only be taken in Y3 or Y4).

<sup>3</sup> Must complete 0.5 FCE from any 300+ ECO.

<sup>4</sup> Must complete 0.5 FCE from RSM or non-RSM elective.

### 3. BCom Breadth Requirement

The purpose of the Breadth Requirement is to ensure all students graduating from the Faculty of Arts & Science (of which Rotman Commerce is a part) have chosen courses across a broad range of subject areas as part of their undergraduate education.

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 (usually through non-RSM electives) the following to satisfy the overall Breadth Requirement:

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

When a course satisfies a particular Breadth Requirement, it is indicated on the course listing in the Faculty of Arts & Science calendar.

## 4. Key Academic Resources

### **Degree Explorer: Course and Degree Planning**

[www.acorn.utoronto.ca/degree\\_explorer.php](http://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**

[fas.calendar.utoronto.ca](http://fas.calendar.utoronto.ca)

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 and Timetable**

[www.artsci.utoronto.ca/current/course/timetable](http://www.artsci.utoronto.ca/current/course/timetable)

The Registration Instructions and 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: Book an Academic Appointment and Review Program Information**

[portal.rotmancommerce.utoronto.ca](http://portal.rotmancommerce.utoronto.ca)

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, and academic events.

### **Important Dates and Deadlines**

[www.artsci.utoronto.ca/sessional-dates](http://www.artsci.utoronto.ca/sessional-dates)

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**

[www.fees.utoronto.ca](http://www.fees.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.