

ACCOUNTING, B. COMM., HONOURS

Degree Requirements

Foundation Courses

All students regardless of admit type must complete the 30 credit hours of Foundation courses and achieve a minimum grade of "C" in each:

- ECON 1010 and ECON 1020
- MATH 1524
- STAT 1000 or STAT 1150
- 6 credit hours of Non-Business Electives or 3 credit hours Non-Business Elective plus MATH 1300
- 3 credit hours of Written English "W" course
- 3 credit hours of Non-Business Electives
- GMGT 1010

These 24 credit hours are the minimum admission requirements for Track 1 transfer students (see applicant information bulletin for details). MATH 1524 is the preferred MATH course for Asper students. Students who have completed one of MATH 1230 or MATH 1500 or MATH 1510 or the former MATH 1520, but not MATH 1524 are required to complete MATH 1300 or MATH 1301 or MATH 1310 for admission and degree requirements.

Single Major Course Requirements for Direct Entry, Track 1 and Track 2 Students

The tables below list the Core courses that all Business students must complete. The courses are listed by year in a suggested sequence. Students normally complete the Core courses in the sequence shown.

To determine which additional courses to take each year (i.e., non-Core courses) students should consult the listing of course requirements for each year of their chosen Major.

Course	Title	Hours
Year 1		
ECON 1010	Introduction to Microeconomic Principles	3
ECON 1020	Introduction to Macroeconomic Principles	3
MATH 1524	Mathematics for Management and Social Sciences ¹	3
3 credit hours from one of the following STAT courses:		3
STAT 1000	Basic Statistical Analysis 1	
STAT 1150	Introduction to Statistics and Computing	
6 credit hours of Non-Business Electives or 3 credit hours Non-Business Electives plus MATH 1300 ^{1,2}		6
3 credit hours of Written English "W" ³		3
3 credit hours of Non-Business Electives		3
GMGT 1010	Business and Society	3
GMGT 2070	Introduction to Organizational Behaviour ⁴	3
MKT 2210	Fundamentals of Marketing ⁴	3
Hours		33
Year 2		
ACC 1100	Introductory Financial Accounting	3
ACC 1110	Introductory Managerial Accounting	3

ENTR 2030	Introduction to Entrepreneurship: Business and Social Perspectives	3
FIN 2010	Introduction to Finance ⁵	3
GMGT 1000	Writing Skills for Business	1.5
GMGT 2010	Business Communications ⁶	3
HRIR 2440	Human Resource Management	3
IDM 1010	Communication for Career Management	1.5
IDM 1020	Data Software for Business	1.5
IDM 2020	Introduction to Business Analytics ⁷	3
SCM 1000	Introduction to Project Management ⁸	1.5
SCM 2160	Operations Management	3
Hours		30
Year 3		
IDM 3010	Sustainable Business	3
SGMT 2200	Global Management	3
Hours		6
Years 3-4		
Select a Major and Business Elective courses ⁹		27
12-18 credit hours of a Major		
9-15 credit hours of Business Electives		
18 credit hours of Business or Non-Business Electives ¹⁰		18
Hours		45
Year 4		
GMGT 3300	Business Law	3
GMGT 4010	Strategic Management ¹¹	3
Hours		6
Total Hours		120

¹ MATH 1524 is the preferred MATH course for Asper students. Students who have completed one of (MATH 1230 or MATH 1500 or MATH 1510 or the former MATH 1520) but not MATH 1524 are required to complete MATH 1300 (or MATH 1310) for admission and degree requirements. Finance majors who have not completed MATH 1524 must complete either MATH 1300 (C) or MATH 1310 (C).

² 6 credit hours of any Non-Business course Electives at the 1000 level or higher. If MATH 1524 was not completed, then MATH 1300 is required to meet degree requirements and should be taken as one of the Non-Business Electives. Finance majors should take STAT 2000 as one of the Non-Business Electives. Actuarial Mathematics majors should take MATH 1700 as one of the Non-Business Electives. Indigenous Business Studies Majors should take INDG 1220 and/or INDG 1240 as a Non-Business Elective(s). See Major descriptions for full details, including minimum required grades for major courses.

³ Choose any course from the list of approved Written English Courses, with the exception of ARTS 1110, GMGT 1010, and GMGT 2010.

⁴ GMGT 2070 and MKT 2210 can be taken in Year 2 if entering with 24 credit hours.

⁵ The former FIN 2200 may be substituted for FIN 2010.

⁶ It is highly recommended that all students take GMGT 1000 prior to GMGT 2010. Non-Asper students officially pursuing a Management Minor or in programs in which GMGT 2010 is mandatory or an elective may take GMGT 2010 without the GMGT 1000 prerequisite, with departmental permission.

⁷ IDM 2020 or the former MIS 2000 or MSCI 2150 if completed before Fall 2023 (but not both). IDM 2020 with a grade C or higher is required to graduate with a Business Analytics Major.

⁸ The former SCM 3280 may be substituted for SCM 1000.

⁹ Major and Business Electives must total 27 credit hours. Business Electives must be at the 2000 level or higher. See Major descriptions for full details.

¹⁰ A minimum of 9 credit hours of Business Electives or Non-Business Elective courses must be at the 2000 level or higher; the remaining must be at the 1000 level or higher.

¹¹ For Asper students following the curriculum prior to September 2023, the prerequisite of GMGT 4010 will be: Year 4 and [FIN 2200 (D), SCM 2160 (D) and ACC 1110 (D)]. Such students will have to contact an Asper Program Advisor for permission.

Specific Requirements for the Major

The Accounting Major consists of 18 credit hours from:

Course	Title	Hours
ACC 3040	Cost Accounting (C)	3
ACC 3110	Intermediate Accounting -Assets (C)	3
ACC 3120	Intermediate Accounting- Equities (C)	3
ACC 4030	Accounting Theory (C)	3
6 credit hours from the following with minimum grade of C:		6
ACC 3010	Data Analytics in Accounting	
ACC 3080	Canadian Income Taxation	
ACC 3130	Advanced Financial Accounting (C)	
ACC 3530	Accounting Information Systems	
ACC 4010	Auditing	
ACC 4040	Advanced Managerial Accounting	
Total Hours		18

To graduate with an Accounting Major, it is a requirement that students have a minimum of C+ in the prerequisite courses of ACC 1100 and ACC 1110 and a minimum grade of C in each of the Accounting courses used towards the major.

Double Major Course Requirements for Direct Entry, Track 1 and Track 2 Students

The tables below list the Core courses that all Business students must complete. The courses are listed by year in a suggested sequence. Students normally complete the Core courses in the sequence shown.

To determine which additional courses to take each year (i.e., non-Core courses) students should consult the listing of course requirements for each year of their chosen Major.

Course	Title	Hours
Year 1		
ECON 1010	Introduction to Microeconomic Principles	3
ECON 1020	Introduction to Macroeconomic Principles	3
MATH 1524	Mathematics for Management and Social Sciences ¹	3
3 credit hours from one of the following STAT courses:		3
STAT 1000	Basic Statistical Analysis 1	
STAT 1150	Introduction to Statistics and Computing	
6 credit hours of Non-Business Electives or 3 credit hours Non-Business Electives plus MATH 1300 ^{1,2}		6
3 credit hours of Written English "W" ³		3
3 credit hours of Non-Business Electives		3

GMGT 1010	Business and Society	3
GMGT 2070	Introduction to Organizational Behaviour ⁴	3
MKT 2210	Fundamentals of Marketing ⁴	3
Hours		33

Year 2

ACC 1100	Introductory Financial Accounting	3
ACC 1110	Introductory Managerial Accounting	3
ENTR 2030	Introduction to Entrepreneurship: Business and Social Perspectives	3
FIN 2010	Introduction to Finance ⁵	3
GMGT 1000	Writing Skills for Business	1.5
GMGT 2010	Business Communications ⁶	3
HRIR 2440	Human Resource Management	3
IDM 1010	Communication for Career Management	1.5
IDM 1020	Data Software for Business	1.5
IDM 2020	Introduction to Business Analytics ⁷	3
SCM 1000	Introduction to Project Management ⁸	1.5
SCM 2160	Operations Management	3
Hours		30

Year 3

IDM 3010	Sustainable Business	3
SGMT 2200	Global Management	3
Hours		6

Years 3-4

Select two Majors and Business Elective courses ⁹		45
12-18 credit hours of courses for the first Major		
12-18 credit hours of courses for the second Major		
0-3 credit hours of Business Electives. 3 credit hours of Business Electives are required if two 12 credit hour majors are declared. ¹⁰		
9-18 credit hours of Business or Non-Business Electives ¹⁰		
Hours		45

Year 4

GMGT 3300	Business Law	3
GMGT 4010	Strategic Management ¹¹	3
Hours		6
Total Hours		120

¹ MATH 1524 is the preferred MATH course for Asper students. Students who have completed one of (MATH 1230 or MATH 1500 or MATH 1510 or the former MATH 1520) but not MATH 1524 are required to complete MATH 1300 (or MATH 1310) for admission and degree requirements. Finance majors who have not completed MATH 1524 must complete either MATH 1300 (C) or MATH 1310 (C).

- ² 6 credit hours of any Non-Business course Electives at the 1000 level or higher. If MATH 1524 was not completed, then MATH 1300 is required to meet degree requirements and should be taken as one of the Non-Business Electives. Finance majors should take STAT 2000 as one of the Non-Business Electives. Actuarial Mathematics majors should take MATH 1700 as one of the Non-Business Electives. Indigenous Business Studies Majors should take INDG 1220 and/or INDG 1240 as a Non-Business Elective(s). See Major descriptions for full details, including minimum required grades for major courses.
- ³ Choose any course from the list of approved Written English Courses, with the exception of ARTS 1110, GMGT 1010, and GMGT 2010.
- ⁴ GMGT 2070 and MKT 2210 can be taken in Year 2 if entering with 24 credit hours.
- ⁵ The former FIN 2200 may be substituted for FIN 2010.
- ⁶ It is highly recommended that all students take GMGT 1000 prior to GMGT 2010. Non-Asper students officially pursuing a Management Minor or in programs in which GMGT 2010 is mandatory or an elective may take GMGT 2010 without the GMGT 1000 prerequisite, with departmental permission.
- ⁷ IDM 2020 or the former MIS 2000 or MSCI 2150 if completed before Fall 2023 (but not both). IDM 2020 with a grade C or higher is required to graduate with a Business Analytics Major.
- ⁸ The former SCM 3280 may be substituted for SCM 1000.
- ⁹ Majors and Business Electives must total 45 credit hours. Business Electives must be at the 2000 Level or higher. See Major descriptions for full details.
- ¹⁰ A minimum of 9 credit hours of Business Electives or Non-Business Elective courses must be at the 2000 level or higher; the remaining must be at the 1000 level or higher.
- ¹¹ For Asper students following the curriculum prior to September 2023, the prerequisite of GMGT 4010 will be: Year 4 and [FIN 2200 (D), SCM 2160 (D) and ACC 1110 (D)]. Such students will have to contact an Asper Program Advisor for permission.