



UPDATED ACCOUNTING PROGRAM PLANNING GUIDE 2020/21

For students on the 2011 curriculum http://www.edwards.usask.ca/planner/

Tuesday, January 21st - Friday, January 31st, 2020

Contents

Program Planning Introduction	3
Important Contacts & Dates	3
Program Planning Timeline	5
Quick Reference Steps to Complete Program Plan:	5
B.Comm. Program Summary	6
COMM 100.3	8
COMM 101.3	8
B.Comm. Program Options	9
Business Co-operative Education Option	9
Study Abroad Option	9
Combined B.Comm./J.D. Law Program	9
Honours Program	9
(Advanced) Global Business Stream	9
Commerce Offerings 2020/2021 – By Term, with Pre-requisites (tentative)	10
B.Comm. Spring/Summer Tentative Offerings 2020	14
Spring Session - 202005 Summer Session 202007	14
Registration for these courses will open on February 12, 2020 at 8:30 am in PAWS	14
Accounting Major Requirements	15
Accounting Major (post - 2016) Requirements	16
Accounting Major Requirements	18
Blank Program Planning Sheet	21

Program Planning Introduction

This Program Planning Guide is for students on the 2011 curriculum. If you were admitted to the B.Comm. program prior to 2011, please contact an undergraduate programs advisor for assistance in completing your program plan for 2020/21.

Important Contacts & Dates

STUDENT & FACULTY SERVICES OFFICE, 185 EDWARDS

Noreen Mahoney	Associate Dean, Students & Degree Programs
Marc Usunier Christina Dolan	Director, Undergraduate & Certificate Programs (Acting) Director, Undergraduate & Certificate Programs (On leave)
Vanessa Leon, Carson Magnuson, Alexandria Werenka and Tara Lucyshyn (On leave)	Undergraduate Programs Advisors
Heather Baerg, Cole Shevkenek, Debbie Enns, and Brenda Orischuk	Office Administrators

EDWARDS CAREER SERVICES, 141 EDWARDS

Brent Wellman	Director, Edwards Career Services
Maryann Ross	Career Development Manager, Edwards Career Services
Kim Stranden	Co-op Coordinator / Career Advisor, Edwards Career Services

DEPARTMENT HEADS

Dr. D. Mescall	Accounting (Acting)	275 Edwards
Dr. C. Wilson	Finance and Operations Management	74 Edwards
Dr. J. Schmidt	Human Resources	277.2 Edwards
Dr. M. Delbaere	Management and Marketing	173 Edwards

STAFF AND FACULTY CONTACT INFORMATION

To contact Edwards staff and faculty not listed here, please visit: edwards.usask.ca/faculty/

PROGRAM PLANNING DATES

Major Selection: January 15 – 17, 2020 deadline at 4:30 pm

Program Planning Opens: Tuesday, January 21, 2020

Program Planning Closes: Friday, January 31, 2020 at 4:30 pm*

Confirmation of Departmental Approval: Tuesday, February 11, 2020 Spring-Summer Registration Opens: Wednesday, February 12, 2020

Registration Opens: June (Check PAWS for your registration date)

Course Release Date: Friday July 3, 2019 after 8:30 am

*Students applying to the Business Co-operative Education option will have access to Program Planner from January 28-February 3 only.

MAJOR SELECTION

The five restricted majors are Accounting, Finance, Human Resources, Marketing, and Operations Management; the Management major is not restricted. Requests for majors are ranked competitively, and the cut-off averages for 2020 are below.

Restricted Majors	Quota	2020 Cut-off Averages
Accounting	160	70.00%
Finance	120	69.25%
Human Resources	60	61.00%
Marketing	60	65.62%
Operations Management	60	60.10%

REQUEST RESTRICTED COURSE PERMISSIONS THROUGH PROGRAM PLANNING

Thoughtfully complete your plan for Spring/Summer 2020 and the 2020/21 academic year to ensure you receive permission for the courses you require. Permission is granted for the course, but not for a particular term or section. Registration is first come, first serve in available sections.

Edwards determines demand and permission for 300- and 400-level courses based on the information you provide in your program plan. In addition to applying for restricted courses, program planning also helps ensure you plan to register for the appropriate number of courses to fulfill degree requirements and qualify for graduation, and ensures you meet the prerequisite requirements. See pages 12-15 for the list of prerequisites for all COMM courses.

We cannot guarantee access to any upper year COMM courses unless you:

- Include the course on your plan
- Receive an email to your U of S email account in February confirming permission for courses
- Register in the approved courses prior to the course release date of July 3rd, 2020

Students can view their completed program plans at students.edwards.usask.ca/planner/

Program Planning Timeline

JANUARY 20, 2020

The 2020 admission cut-off averages for restricted majors are determined based on competitive ranking and communicated to students when they are notified of their major.

JANUARY 21 - 31, 2020*

All students entering year 3, 4, or beyond must submit a program plan each year until they complete program requirements. Students completing a plan this year are planning for courses in the upcoming 2020 Spring/Summer Session and 2020/2021 Fall and Winter Terms. A Program Planning tutorial is available on our YouTube account at https://www.youtube.com/watch?v=Yh0s5itQ4JU. You can use the blank work sheet on the last page of the guide to pre-plan your courses before you submit your final choices online.

Quick Reference Steps to Complete Program Plan:

- 1. Login to the program planner to select your courses for the upcoming year using your U of S NSID and password at: https://students.edwards.usask.ca/planner/index.aspx
- 2. Tap a slot to select a course for that slot.
- 3. Slot up to 4 courses in Spring/Summer 2020 (max 2 Spring + 2 Summer) and 10 courses for the 2020/21 Fall and Winter.
- 4. Enter the course you wish to take, or select a recommended one.
 - Slot upper year (300+ Level) restricted COMM courses to request permission to register
 - Slot non-restricted courses to ensure they fulfill B.Comm. program requirements. These include COMM 100- and 200-level courses, 300-level management courses, COMM 304.3, 306.3, 410.3 and all non-commerce courses.
- 5. Submit your Program Plan for approval by January 31, 2020 at 4:30 p.m.
 - If you do not finish in one session, don't worry; it is automatically saved until you log back in.
- *Students who applied to the Co-op Option have access to program planning from January 28-31, 2020.

FEBRUARY 2020

We will notify you (through U of S email) of the courses we approve for registration prior to Spring/Summer registration opening on February 12th. Save/Print this official confirmation of the courses you are permitted to register for in the 2020 Spring/Summer Session and the 2020/21 Fall and Winter (do not delete it!). We grant permission for the course, but not a particular term or section. Registration is first-come, first-served for sections with available seats.

JUNE 2020

Registration opens, as per the specific date noted in your PAWS account (based on credit units completed), and you may register for approved restricted and non-restricted courses.

Starting at 8:30 am – We release unused seats in **most 300- and 400-level restricted COMM courses** (excluding COMM 308.3, 401.3, 414.3 and 447.3) to ALL Edwards students. We remove *'Departmental Approval Required'* and registration will be first come, first served on PAWS.

B.Comm. Program Summary

The B.Comm. degree is comprised of core, non-commerce elective, free senior elective and major courses. 100-

LEVEL NON-COMMERCE ELECTIVES

Students complete 18 credits of 100-level non-commerce electives with at least 12 of the 18 credits from the areas of **Social Sciences / Humanities**. The remaining 6 credits can be from any subject area outside of the Edwards School of Business. The Course Offerings Search in PAWS identifies Social Sciences/Humanities courses under the Attribute column (as shown below).

Attribute

- Audit Allowed with Permission
- Humanities Program Type
- On Campus Student Fees
- Social Sciences Program Type
- Tuition Category 1

Please check the attribute column in the Course Offerings Search before making a selection. Some classes, like CLAS 107.3, INTS 100.3, etc. may have an attribute type listed that is "no program type". This will not count towards your Social Science/Humanities credits.

Attribute

- Arts and Sci No Program Type
- Audit Allowed with Permission
- On Campus Student Fees
- Tuition Category 1

Only MUS 111.3 can be used to fill a Social Sciences/Humanities requirement - all other MUS courses will be considered a Fine Arts program type.

Students may receive credit for one of CMPT 100.3 and CMPT 120.3. If you are interested in doing further courses in CMPT, it is recommended that you start with CMPT 140.3 or 141.3.

If you are fluent in a language (ex. Arabic, French, Spanish, Chinese, etc.) you are not eligible to take an introductory course in that language.

One of Math 102/104 can be used, if taken before credit granted for MATH 121.3 (or equivalent). Math 102 is recommended.

Stat 103.3 is **not** an equivalent to either COMM 104.3 or 207.3 but can be used as a non-commerce elective (in the Natural Science section) if taken prior to COMM 104.3 or an equivalent.

In some cases, a maximum of 6 credits of 100-level courses in one area (i.e. Psychology) may be taken for credit.

SENIOR NON-COMMERCE ELECTIVE

Students must complete three credits of senior non-Commerce electives. This requirement may be filled with any non-Commerce university course at the 200-level or higher from any discipline.

FREE SENIOR ELECTIVES

Free senior electives can be selected from 300+ level Commerce courses or 200+ level non-Commerce courses (minimum 3 credits per course). When choosing free senior electives check the University Course & Program Calendar to ensure you are planning your pre-requisites accordingly.

CERTIFICATES FROM OTHER COLLEGES – (Updated Dec. 20th, 2019)

Students may complete a Certificate from another College alongside their B.COMM degree. These can be a valuable addition to your degree. It is important that you chat with an academic advisor about this option as the earlier you start planning the less likely you are to take a course that will be extra to your B.COMM degree.

Available Certificates:

Certificate in Sustainability (21 credit units)

Biological Research Certificate (30 credit units)

Classical and Medieval Latin Certificate (18 credit units)

Certificate in Computing (21 credit units)

Criminology and Addictions Certificate (30 credit units)

Ethics, Justice and Law Certificate (15 credit units)

Wîcêhtowin Theatre Certificate (21 credit units)

Study of Indigenous Storytelling Certificate (21 credit units)

Politics and Law Certificate (24 credit units)

Jewish and Christian Origins Certificate (24 credit units)

Indigenous Governance and Politics Certificate (15 credit units)

Global Studies Certificate (18 credit units)

ENTREPRENEURSHIP COURSES

Entrepreneurship (ENT) courses DO NOT count towards the B.Comm. degree. Students may only complete **ONE** of **COMM 349.3** or **AREC 230.3**. Students who have previously completed more than one of these courses will retain credit for all courses completed. This regulation was effective as of May 1, 2010. AREC courses cannot replace COMM courses within the Management or Marketing major.

COMMERCE EQUIVALENTS

There are a number of elective courses offered on campus that Edwards will use as commerce equivalents.

COMM 100.3

COMM 101.3

RCM 300.3

COMM 102.3

MATH 121.3

MATH 110.3

MATH 123.3

MATH 125.3

COURSES THAT CANNOT BE USED TOWARDS THE B.COMM. DEGREE

AGRC 290.3 - Microcomputers in Agriculture

AGRC 291.3 - Oral and Written Communications

AREC 320.3 - Introduction to Farm Business

AREC 495.3 – Agribusiness Venture Management

CTST 105.3 & 106.3 - Catholic Studies for Teachers

COMM JR.3

COMM UNSP.3

ECON JR.3

ECON 387.3 - Economics Career Internship

ENT courses – Entrepreneurship

MATH JR.3

MATH UNSP.3

MATH 100.6 - Math for Education Students

MATH 101.3 - Elementary Calculus

MUAP courses - Music Applied

KINA courses - Kinesiology Activities

LAW 491.3 - Clinical Law Seminar

LAW 492.12 - Clinical Law Practicum

Business Co-operative Education Option

The Co-op Option provides students with relevant business experience through the integration of classroom instruction with an eight-month paid work term from January - August in their third year. Applications will be available mid-November, and students apply in January of their second year.

Deadline: January 15, 2020 at 4:30 pm students.edwards.usask.ca/careers/coop/

Study Abroad Option

Taking university courses in another country will broaden your horizons, enrich your university experience and open your employment opportunities globally.

Spring/Summer 2020 and Fall Term 2020 Deadline: February 1, 2020

Winter Term 2021 Deadline: September 15th, 2020

students.edwards.usask.ca/hanlon/

https://students.usask.ca/academics/go-abroad.php#Studyabroadoptions

Combined B.Comm./J.D. Law Program

This opportunity allows students to obtain both the Bachelor of Commerce and Law degrees in six years rather than the seven years needed to complete the degrees separately. Speak with an advisor to begin planning early. edwards.usask.ca/programs/undergrad/#seconddegreeprograms

Honours Program

Honours students complete a project in their final year of study, in a subject area pertaining to their major, under the supervision of a faculty member. Students must have a minimum 70% average in their major courses and core courses pertaining to their major.

Deadline: April 30 (in 3rd year)

http://students.edwards.usask.ca/programs/undergrad/specialized-programs.aspx#honoursprogram

(Advanced) Global Business Stream

Provides students with the skills to offer superior value to companies and to have greater readiness to launch a business. Achieved by taking approved courses and attending Forum for International Trade Training (FITT) Skills Workshops. students.edwards.usask.ca/hanlon/gbs/#globalbusinessstream

Commerce Offerings 2020/2021 – By Term, with Pre-requisites (tentative)

Course	Course Title	Prerequisite(s) & Co-requisite(s)	T1	T2	Dept. Approval
COMM 100.3	Business Communication	None		Х	
COMM 101.3	Introduction to Business	None	Х	Х	
COMM 104.3	Business Statistics I	None	Х	Х	
COMM 105.3	Intro. to Organizational Behaviour	None	Х	Х	
COMM 119.3	Skills for Academic Success	None	Х		
COMM 201.3	Introduction to Financial Accounting	None	Х	Х	
COMM 203.3	Introduction to Finance	MATH 121.3 & COMM 104.3	Х	Х	
COMM 204.3	Introduction to Marketing	None	Х	Х	
COMM 205.3	Intro. to Operations Management	COMM 104.3	Х	Х	
COMM 207.3	Business Statistics II	MATH 121.3 & COMM 104.3	Х	Х	
COMM 210.3	Intro. to Management Accounting	COMM 201.3	Х	Х	
COMM 211.3	Human Resource Management	None	Х	Х	
COMM 304.3	Introduction to Business Law	None	Х	Х	
COMM 306.3	Ethics and Strategic Decision Making	COMM 101.3	Х	Х	
COMM 307.3	Management Information Systems	COMM 205.3	Х	Х	Х
COMM 308.3	Cost Management Systems	COMM 210.3	X	Х	Х
COMM 321.3	Corporate Financial Reporting I	COMM 201.3	Х		Х
COMM 323.3	Corporate Financial Reporting II	COMM 321.3	х	Х	Х
COMM 329.3	Personal Finance	COMM 203.3	Х	Х	Х
COMM 337.3	Business Information & Accounting Systems	Prerequisite: None Co-requisite: COMM 308.3	Х	Х	Х
COMM 340.3	Introduction to International Business	Completion of 30 COMM credits	Х	Х	Х
COMM 342.3	Organization Structure and Design	COMM 105.3	Х	Х	Х
COMM 343.3	Recruitment Selection & Engagement	COMM 105.3 & COMM 211.3		Х	Х

Course	Course Title	Prerequisite(s) & Co-requisite(s)	T1	T2	Dept. Approval
COMM 345.3	Business and Public Policy	COMM 204.3		Х	
COMM 346.3	Commercialization of Technology	Completion of 30 COMM credits		Х	Х
COMM 347.3	Aboriginal Business in Canada	Completion of 30 COMM credits	Х	Х	
COMM 348.3	Leadership	COMM 105.3	Х	Х	Х
COMM 349.3	Introduction to Entrepreneurship	COMM 201.3, 203.3 & 204.3	Х	Х	
COMM 352.3	Marketing Strategy	COMM 204.3	Х	Х	Х
COMM 354.3	Consumer Behaviour	COMM 204.3	X	Х	Х
COMM 357.3	Marketing Research	COMM 204.3; Co-Requisite: COMM 207.3	Х	Х	Х
COMM 358.3	Sales Management	COMM 204.3			Х
COMM 363.3	Intermediate Corporate Finance	COMM 203.3 & 207.3	Х	Х	Х
COMM 364.3	Risk and Insurance	COMM 203.3 & 207.3			Х
COMM 367.3	Security Analysis and Evaluation	COMM 203.3 & 207.3	Х	X	X
COMM 368.3	Entrepreneurial Finance and Venture Capital	COMM 203.3 & 207.3	Х		Х
COMM 371.3	Applied Security Analysis	COMM 203; co-requisite COMM 363.3 or COMM 367.3	х	Х	Х
COMM 380.0	Business Cooperative Education I	Acceptance to Co-op Option and an approved work placement. Permission of Career Services Director.		х	Х
COMM 381.3	Industrial Relations	COMM 211.3	Х	Х	Х
COMM 382.3	Employment Law	None	Х	Х	Х
COMM 384.3	Workplace Health and Safety	COMM 211.3		Х	Х
COMM 385.3	Training and Development	COMM 105.3 & 211.3		Х	Х
COMM 387.3	Labour Law	COMM 381.3	Х		Х
COMM 393.3	Spreadsheet Modeling for Business Decisions	COMM 205.3	Х		Х
COMM 395.3	Business Forecasting	COMM 207.3		х	Х

Course	Course Title	Prerequisite(s) & Co-requisite(s)	T1	T2	Dept. Approval
COMM 401.3	Business Strategy	COMM 306.3 and in graduating year	Х	Х	Х
COMM 402.3	Business Negotiations	Completion of 48 COMM credits and in graduating year			Х
COMM 404.3	Business Law	COMM 304.3			
COMM 405.3	Taxation and Business Decisions	COMM 210.3			Х
COMM 406.3	Liability for Tax and Computation of Net Income	COMM 321.3	Х		Х
COMM 407.3	Individual and Corporate Taxes Payable and Tax Planning	COMM 406.3		Х	Х
COMM 410.3	Financial Statement Analysis	COMM 201.3 & 210.3, and completion of 60 credit units of university study	х		
COMM 412.3	Accounting Theory	COMM 323.3		Х	Х
COMM 414.3	Integrative Analysis of Accounting Issues and Problems	COMM 308.3 and/or 406.3; Pre- Requisites suggested: COMM 406.3 and COMM 421.3	Х	х	Х
COMM 419.3	Derivative Securities & Risk Mgmt	COMM 363.3 or COMM 367.3	Х	Х	Х
COMM 420.3	Fraud Prevention Detection and Investigation	COMM 210.3		Х	Х
COMM 421.3	External Auditing	COMM 323.3	Х	Х	Х
COMM 429.3	Personal Financial Planning	COMM 363.3 or 367.3	Х		Х
COMM 433.3	Accounting for Equity Interests	COMM 323.3	Х	Х	Х
COMM 438.3	Management Planning and Control Systems	COMM 308.3	Х	Х	Х
COMM 447.3	Entrepreneurship and Venture Development	36 COMM credits, including COMM 203.3, 204.3, 205.3, 210.3 & 211.3.	х	Х	Х
COMM 448.3	Management Consulting Project	Application required. Completion of 90 credits & permission of the instructor			Х
COMM 449.3	Governance & Leadership Development Practicum	Permission of the instructor 3 credits, earned across Term 1 & 2			Х
COMM 450.3	Advanced Topics in Advertising	COMM 451.3			Х
COMM 450.3	Issues in Marketing: Social Cause Marketing	COMM 204.3			Х
COMM 451.3	Integrated Marketing Communication	COMM 352.3 & 354.3			Х
COMM 452.3	Services Marketing	COMM 204.3 & 352.3		х	Х
COMM 454.3	Retail and Digital Marketing	COMM 352.3 & 354.3	х		Х

Course	Course Title	Prerequisite(s) & Co-requisite(s)	T1	T2	Dept. Approval
COMM 456.3	International Marketing	COMM 204.3 & 340.3		Х	Х
COMM 457.3	Marketing and Popular Culture	COMM 352.3 & 354.3	Х		Х
COMM 458.3	Branding	COMM 352.3 & 354.3			Х
COMM 461.3	Theory of Finance	COMM 363.3 & 367.3	Х	Х	Х
COMM 465.3	Financial Modeling	COMM 363.3 & 367.3		Х	Х
COMM 466.3	International Business Finance	COMM 363.3 or COMM 367.3		Х	Х
COMM 467.3	Portfolio Theory and Management	COMM 367.3	Х		Х
COMM 469.3	Management of Financial Institutions	COMM 363.3 or COMM 367.3	Х		Х
COMM 471.3	Applied Investment Management	COMM 363.3 and COMM 367.3	Х	Х	Х
COMM 486.3	Case Analysis and Presentation Skills (JDC West)	Permission of the instructor 3 credits, earned across Term 1 & 2			Х
COMM 487.3	Collective Agreement Arbitration	COMM 381.3	Х		Х
COMM 488.3	Strategic Compensation	COMM 105.3 & 211.3	Х		Х
COMM 489.3	Strategic Human Resource Management	COMM 342.3 & 385.3	Х		Х
COMM 491.3	Purchasing and Supply Management	COMM 205.3	Х		Х
COMM 493.3	Total Quality Management	COMM 205.3	Х		Х
COMM 494.3	Topics in Field Investigation in OM	COMM 205.3			
COMM 495.3	Supply Chain Management	COMM 205.3		Х	Х
COMM 498.3	Business Analytics	COMM 207.3 & COMM 307.3		Х	Х
COMM 498.3	Project Management	COMM 205.3	Х		Х
COMM 498.3	Personal Selling	60 credit units in any discipline		Х	Х
ACC 400.6	Honours Seminar in Accounting	Acceptance to Honours Program 6 credits, earned across Term 1			Х
FIN 400.6	Honours Seminar in Finance	& 2. Application deadline, April			Х
HRM 400.6	Honours Seminar in Human Resource Management	30 of 3rd year			Х
MGT 400.6	Honours Seminar in Management				Х
MKT 400.6	Honours Seminar in Marketing				Х
OM 400.6	Honours Seminar in Operations Management				Х

Spring Session - 202005

Term 1 - May 6 - June 23

Term 1 Exam slots – June 24, 25, 26

Summer Session 202007

Term 2 – July 2 - August 14

Term 2 Exam slots – August 15, 17, 18

B.Comm. students are permitted to register in a maximum of 12 credits during Spring and Summer Session, with no more than two final examinations in any quarter. Exceptions for additional credits can be requested by upper year students with an average of 70% or higher.

Registration for these courses will open on February 12, 2020 at 8:30 am in PAWS.

Course offerings in upper year courses COMM 321.3, 323.3, 363.3, 371.3, 401.3, 447.3 and 471.3 will require permission prior to registration. You must submit your requests for these courses by submitting a program plan from January 21-January 31, 2020.

In Spring/Summer session, priority in COMM 401.3 and 447.3 will be assigned first to students graduating in Spring/Summer 2020; then to those graduating in December 2020; and then to those graduating in April 2021 based on cumulative average, subject to space availability.

40409	COMM 101.3(01)	TR 19:00-21:50	103 ESB	Limit 60	TBA
40410	COMM 105.3(01)	MW 11:30-14:20	112 ESB	Limit 50	TBA
41500	COMM 105.3 (W01)	(Web online)	N/A	Limit 40	TBA
40093	COMM 104.3 (01)	TR 19:00-21:50	46 ESB	Limit 60	TBA
40094	COMM 201.3(01)	MW 16:00-18:50	144 ESB	Limit 60	TBA
40095	COMM 203.3(01)	TR 16:00-18:50	144 ESB	Limit 60	TBA
40096	COMM 204.3(01)	MW 19:00-21:50	103 ESB	Limit 60	TBA
40818	COMM 211.3(01)	TR 13:00-15:50	144 ESB	Limit 60	TBA
40695	COMM 306.3(01)	TR 13:00-15:50	112 ESB	Limit 50	TBA
40098	COMM 321.3(01)	MW 16:00-18:50	44 ESB	Limit 50	TBA
41160	COMM 321.3(03)	TR 19:00-21:50	112 ESB	Limit 50	TBA

<u>Summer Session - 202007 (Term 2 - Courses offered July 2 - August 14)</u>

60980 COMM 205.3(01)	TR 19:00-21:50	103 ESB	Limit 60	TBA
60047 COMM 207.3 (01)	MW 16:00-18:50	144 ESB	Limit 60	TBA
60414 COMM 210.3(02)	TR 16:00-18:50	3 ESB	Limit 60	TBA
60051 COMM 323.3(02)	MW 16:00-18:50	144 ESB	Limit 50	TBA
60520 COMM 363.3(02)	TR 16:00-18:50	144 ESB	Limit 50	TBA

Accounting Major Requirements

DEPARTMENTAL APPROVAL POLICY

Course permissions within the Accounting major are allocated according to the following priority schedule:

- 1. Students in the Accounting major
- 2. **Remaining seats in any of COMM 321.3, 323.3, 405.3 to Management majors** based on cumulative average
- 3. Remaining seats in 300- and 400-level Accounting courses (excluding COMM 308.3, COMM 337.3, COMM 414.3 and COMM 438.3) to all other majors **based on cumulative average**
 - A student who has been previously accepted into the Accounting major will lose their priority status (access to 400-level courses) if they do not complete their program planning in the designated period and they will have to compete for any available spaces with non- Accounting students.
 - Students entering the Accounting major who have not already completed **COMM 210.3 Introduction to Management Accounting** will need to take this class in Term 1 2020/21, as it is a prerequisite to COMM 308.3 (offered in Term 2 only).
- 4. Course restrictions:
 - **COMM 410.3 Financial Statement Analysis** is available when registration opens in June to all Edwards students on a first come, first served basis and may be used as a free senior elective.
- **COMM 304.3 Introduction to Business Law** has a number of seats reserved for Accounting students pursuing the CPA designation. Remaining seats are released on July 3, 2020. Departmental approval is not required for this course.

2011 CURRICULUM - (ACCEPTED INTO ACCOUNTING MAJOR IN 2016 OR LATER)

The Accounting major requires 33 credit units.

REQUIRED COURSES (33 Credits)	PRE/CO-REQUISITES	TERM
COMM 308.3 – Cost Management Systems	COMM 210.3	T1/T2
COMM 321.3 – Corporate Financial Reporting I	COMM 201.3	T1
COMM 323.3 – Corporate Financial Reporting II	COMM 321.3	T1/T2
COMM 337.3 – Business Information & Accounting Systems	(co-requisite) COMM 308.3	T1/T2
COMM 406.3 – Liability for Tax & Computation of Net Income	COMM 321.3	T1
COMM 407.3 – Individual & Corporate Taxes Payable & Tax	COMM 406	T2
COMM 412.3 – Accounting Theory	COMM 323.3	T2
COMM 414.3 – Integrative Analysis of Accounting Issues &	COMM 308.3 &/or 406.3	T1/T2
COMM 421.3 – External Auditing	COMM 323.3	T1/T2
COMM 433.3 – Accounting for Equity Interests	COMM 323.3	T1/T2
COMM 438.3 – Management Planning & Control Systems	COMM 308.3	T1/T2
REQUIRED COURSES IF PURSUING CPA DESIGNATION	PRE/CO-REQUISITES	
(through MPAcc or CPA-PEP)		
COMM 304.3 – Introduction to Business Law	None	T1/T2
COMM 363.3 – Intermediate Corporate Finance	COMM 203.3 & COMM	T1/T2

CPA Designation

Professional accountants are now united under a single designation of Chartered Professional Accountant (CPA). The CPA designation is Canada's pre-eminent accounting and business designation.

To complete the education requirements of the CPA program, students have the option of applying to CPA's Professional Education Program (PEP) (https://www.cpacanada.ca/en/become-a-cpa/cpa-professional-education-program-becoming-a-cpa), or to the Master of Professional Accounting Program (MPAcc) (http://edwardsmpacc.ca/).

More information on the CPA designation can be found on the <u>CPA's website</u>. Here is information on the <u>specific</u> <u>prerequisite courses</u> (as of Jan. 1st, 2018) for the Saskatchewan CPA program.

Students planning to pursue the CPA designation (either through MPAcc or CPA PEP) are <u>required</u> to take the elective courses listed above in addition to the core and Accounting major requirements.

BACHELOR OF COMMERCE - 2011 Curriculum ACCOUNTING (ACCEPTED INTO MAJOR IN 2016 OR LATER) - WORKSHEET 2020

cou	RSE TITLE	COMPLETED 2020	Summer 2020	2020- 2021	Summer 2021	2021- 2022
1	COMM 100.3 - Business Communication	X				
2	COMM 101.3 - Introduction to Business	Х				
3	ECON 111.3 - Microeconomics	Х				
4	ECON 114.3 - Macroeconomics	Х				
5	MATH 121.3 or MATH 110.3 - Calculus	Х				
6	*COMM 119.3 - Skills for Academic Success	Х				
7	** 3 cu of 100 level Non-Commerce	Х				
8	** 3 cu of 100 level Non-Commerce	Х				
9	COMM 104.3 - Business Statistics I	Х				
10	COMM 105.3 - Intro. to Organizational Behaviour	Х				
11	COMM 201.3 - Intro. to Financial Accounting	х				
12	COMM 203.3 - Intro. to Finance	Х				
13	COMM 204.3 - Intro. to Marketing	Х				
14	COMM 205.3 - Intro. To Operations Management	х				
15	COMM 211.3 - Human Resources Management	Х				
16	COMM 207.3 - Business Statistics II	х				
17	COMM 210.3 - Intro. to Management Accounting	Х				
18	3 cu of Sr. Non-Commerce	Х				
19	** 3 cu of 100 level Non-Commerce	Х				
20	** 3 cu of 100 level Non-Commerce	х				
21	COMM 307.3 - Management Information Systems			Х		
22	COMM 306.3 - Ethics and Strategic Decision Making			Х		
23	** 3 cu of 100 level Non-Commerce			Х		
24	** 3 cu of 100 level Non-Commerce			Х		
25	COMM 401.3 - Business Policy					Х
26	COMM 447.3 - Entrepreneurship & Venture Development					Х
	SENIOR ELECTIVES (300+ COMM or 200+ NON	I-COMMERCE)			
27	COMM 304.3 - Introduction to Business Law (CPA)	COMMITTER		Х		
28	COMM 363.3- Intermediate Corporate Finance (CPA)			Х		
29	FREE SENIOR ELECTIVE					Х
COLL	RSES FOR ACCOUNTING MAJOR (33 Credits)				1	
30	COMM 308.3 - Cost Management Systems			Х		
31	COMM 321.3 - Corporate Financial Reporting I			Х		
32	COMM 323.3 - Corporate Financial Reporting II			X		
33	COMM 337.3 – Business Information & Accounting Systems			X		
34	COMM 406.3 - Liability for Tax & Computation					Х
35	COMM 407.3 – Individual & Corporate Taxes Payable					Х
36	COMM 412.3 - Accounting Theory					X
37	COMM 414.3 - Integrative Analysis of Accounting Issues					X
38	COMM 421.3 - External Auditing					X
39	COMM 433.3 – Accounting for Equity Interests					X
40	COMM 438.3 - Management Planning & Control Systems					X
	num Transferrable Credits: 60	L				

Maximum Transferrable Credits: 60

^{*} COMM 119.3 (Skills for Academic Success) MUST be completed prior to choosing a major

^{** 12} of the 18 credits of 100 level non-commerce must be from Social Sciences or Humanities

ACCOUNTING - 2011 CURRICULUM - (ACCEPTED INTO ACCOUNTING MAJOR PRIOR TO 2016)

The Accounting major (students accepted into accounting prior to 2016) requires 24 credit units.

REQUIRED COURSES (24 Credits)	PRE/CO-REQUISITES	TERM
COMM 308.3 – Cost Management Systems	COMM 210.3	T1/T2
COMM 321.3 – Corporate Financial Reporting I	COMM 201.3	T1
COMM 323.3 – Corporate Financial Reporting II	COMM 321.3	T1/T2
COMM 405.3 – Taxation & Business Decisions OR	COMM 210.3	T1
COMM 406.3 – Liability for Tax & Computation of Net Income	COMM 321.3	T1
COMM 412.3 – Accounting Theory	COMM 323.3	T2
COMM 414.3 – Integrative Analysis of Accounting Issues and	COMM 308.3 &/or 406.3	T1/T2
COMM 421.3 – External Auditing	COMM 323.3	T1/T2
COMM 438.3 – Management Planning & Control Systems	COMM 308.3	T1/T2
REQUIRED COURSES IF PURSUING CPA DESIGNATION	PRE/CO-REQUISITES	
(or MPAcc.)		
COMM 304.3 – Introduction to Business Law	None	T1/T2
COMM 337.3 – Business Information and Accounting Systems	co-requisite) COMM 308.3	T1/T2
COMM 363.3 – Intermediate Corporate Finance	COMM 203.3 & 207.3	T1/T2
COMM 407.3 (if completing COMM 406.3) – Individual &	COMM 406.3	T2
Corporate Taxes Payable and Tax Planning		
COMM 433.3 – Accounting for Equity Interests	COMM 323.3	T1/T2

NOTE: Students may receive credit for only <u>one</u> of COMM 405.3 or COMM 406.3. **Please note that only COMM 406.3** serves as a prerequisite for COMM 407.3, should you wish to take two taxation courses.

Students are encouraged to register in COMM 406.3 & COMM 421.3 prior to taking COMM 414.3 (or concurrently).

CPA Designation

Professional accountants are now united under a single designation of Chartered Professional Accountant (CPA). The CPA designation is Canada's pre-eminent accounting and business designation.

To complete the education requirements of the CPA program, students have the option of applying to CPA's Professional Education Program (PEP) (https://www.cpacanada.ca/en/become-a-cpa/cpa-professional-education-program-becoming-a-cpa), or to the Master of Professional Accounting Program (MPAcc) (https://edwardsmpacc.ca/).

Students planning to pursue the CPA designation (either through MPAcc or CPA PEP) are <u>required</u> to take the elective courses listed above in addition to the core and Accounting major requirements.

^{*}As of September 2016 COMM 413.3 is no longer offered and students are required to complete COMM 414.3 instead. Students who have already completed COMM 413.3 may request permission for COMM 414.3 to be used as a free senior elective.

COMM 100.3 - Business Communication X		ACCOUNTING (ACCEPTED INTO MAJ				T 2020	
COMM 101.3 - Introduction to Business	COUR	SE TITLE	COMPLETED 2020	Summer 2020	2020- 2021		2021- 2022
3 ECON 111.3 - Microeconomics	1	COMM 100.3 - Business Communication	Х				
Section 114.3 - Macroeconomics	2	COMM 101.3 - Introduction to Business	Х				
5 MATH 121.3 or MATH 110.3 - Calculus X 6 *COMM 119.3 - Skills for Academic Success X 7 **3 cu of 100 level Non-Commerce X 8 **3 cu of 100 level Non-Commerce X 9 COMM 104.3 - Business Statistics I X 10 COMM 205.3 - Intro. to Organizational Behaviour X 11 COMM 203.3 - Intro. to Financia X 12 COMM 203.3 - Intro. to Finance X 13 COMM 204.3 - Intro. to Marketing X 14 COMM 205.3 - Intro. to Marketing X 15 COMM 207.3 - Business Statistics II X 16 COMM 207.3 - Business Statistics II X 17 COMM 207.3 - Business Statistics II X 18 3 cu of 5r. Non-Commerce X 20 **3 cu of 100 level Non-Commerce X 20 **3 cu of 100 level Non-Commerce X 21 COMM 307.3 - Management Information Systems X 22 COMM 307.3 - Estics & Strategic Decision Making X 23 **3 cu of 1	3	ECON 111.3 - Microeconomics	Х				
6 *COMM 119.3 - Skills for Academic Success X	4	ECON 114.3 - Macroeconomics	Х				
7 *** 3 cu of 100 level Non-Commerce X 8 *** 3 cu of 100 level Non-Commerce X 9 COMM 104.3 - Business Statistics I X 10 COMM 203.3 - Intro. to Organizational Behaviour X 11 COMM 203.3 - Intro. to Finance X 12 COMM 203.3 - Intro. to Marketing X 13 COMM 203.3 - Intro. To Operations Management X 14 COMM 203.3 - Intro. To Operations Management X 15 COMM 211.3 - Human Resources Management X 16 COMM 210.3 - Intro. to Management Accounting X 17 COMM 210.3 - Intro. to Management Accounting X 18 3 cu of 100 level Non-Commerce X 20 ** 3 cu of 100 level Non-Commerce X 21 COMM 30.3 - Ethics & Strategic Decision Making X 22 COMM 30.5 - Ethics & Strategic Decision Making X 23 ** 3 cu of 100 level Non-Commerce X 24 ** 3 cu of 100 level Non-Commerce X 25 COMM 403.3 - Business Policy X	5	MATH 121.3 or MATH 110.3 - Calculus	Х				
8 *** 3 cu of 100 level Non-Commerce X 9 COMM 104.3 - Business Statistics I X 10 COMM 201.3 - Intro. to Organizational Behaviour X 11 COMM 201.3 - Intro. to Finance X 12 COMM 201.3 - Intro. To Operations Commerce X 13 COMM 201.3 - Intro. To Operations Management X 14 COMM 201.3 - Human Resources Management X 15 COMM 211.3 - Human Resources Management X 16 COMM 207.3 - Business Statistics II X 17 COMM 207.3 - Business Statistics II X 18 3 cu of 5r. Non-Commerce X 19 **3 cu of 100 level Non-Commerce X 20 **3 cu of 100 level Non-Commerce X 21 COMM 307.3 - Management Information Systems X 22 COMM 306.3 - Ethics & Strategic Decision Making X 23 **3 cu of 100 level Non-Commerce X 24 **3 cu of 100 level Non-Commerce X 25 COMM 401.3 - Business Policy 26 COMM 40	6	*COMM 119.3 - Skills for Academic Success	Х				
9	7	** 3 cu of 100 level Non-Commerce	Х				
10 COMM 105.3 - Intro. to Organizational Behaviour	8	** 3 cu of 100 level Non-Commerce	Х				
11 COMM 201.3 - Intro. to Financial Accounting X	9	COMM 104.3 - Business Statistics I	Х				
12 COMM 203.3 - Intro. to Finance	10	COMM 105.3 - Intro. to Organizational Behaviour	Х				
13 COMM 204.3 - Intro. to Marketing	11	COMM 201.3 - Intro. to Financial Accounting	Х				
14 COMM 205.3 - Intro. To Operations Management 15 COMM 211.3 - Human Resources Management 16 COMM 207.3 - Business Statistics II 17 COMM 210.3 - Intro. to Management Accounting 18 3 cu of Sr. Non-Commerce 19 **3 cu of 100 level Non-Commerce 20 **3 cu of 100 level Non-Commerce 21 COMM 307.3 - Management Information Systems 22 COMM 306.3 - Ethics & Strategic Decision Making 23 **3 cu of 100 level Non-Commerce 24 **3 cu of 100 level Non-Commerce 25 COMM 401.3 - Business Policy 26 COMM 401.3 - Business Policy 27 COMM 407.3 - Introduction to Business Law (CPA) 28 COMM 303.3 - Introduction to Business Law (CPA) 29 COMM 303.3 - Introduction to Business Law (CPA) 30 COMM 407.3 - Individual & Corporate Finance (CPA) 31 COMM 407.3 - Individual & Corporate Taxes (CPA) 31 COMM 407.3 - Individual & Corporate Taxes (CPA) 32 FREE SENIOR ELECTIVE 33 COMM 308.3 - Cost Management Systems 34 COMM 323.3 - Cost Management Systems 35 COMM 323.3 - Cost Management Systems 36 COMM 323.3 - Corporate Financial Reporting I 37 COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Liability for Tax & Computation (CPA) 37 COMM 412.3 - Accounting Foery 38 COMM 412.3 - External Auditing	12	COMM 203.3 - Intro. to Finance	Х				
15 COMM 211.3 - Human Resources Management X 16 COMM 207.3 - Business Statistics II X 17 COMM 210.3 - Intro. to Management Accounting X 18 3 cu of Sr. Non-Commerce X 18 3 cu of 100 level Non-Commerce X 20 **3 cu of 100 level Non-Commerce X 21 COMM 307.3 - Management Information Systems X 22 COMM 307.3 - Ethics & Strategic Decision Making X 23 **3 cu of 100 level Non-Commerce X 24 **3 cu of 100 level Non-Commerce X 25 COMM 401.3 - Business Policy X 26 COMM 447.3 - Entrepreneurship & Venture Development PREE SENIOR ELECTIVES (300+ COMM or 200+ NON-COMMERCE) 27 COMM 303.3 - Introduction to Business Law (CPA) X 28 COMM 337.3 - Business Info. & Accounting Sys (CPA) X 29 COMM 407.3 - Individual & Corporate Finance (CPA) COMM 407.3 - Individual & Corporate Taxes (CPA) 31 COMM 407.3 - Individual & Corporate Taxes (CPA) X 32 FREE SENIOR ELECTIVE 33 COMM 308.3 - Cost Management Systems X 34 COMM 321.3 - Corporate Financial Reporting I X 35 COMM 308.3 - Cost Management Systems X 36 COMM 308.3 - Corporate Financial Reporting I X 37 COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 405.3 -	13	COMM 204.3 - Intro. to Marketing	Х				
16 COMM 207.3 - Business Statistics II X	14	COMM 205.3 - Intro. To Operations Management	Х				
17 COMM 210.3 - Intro. to Management Accounting	15	COMM 211.3 - Human Resources Management	Х				
18 3 cu of Sr. Non-Commerce X 19 ** 3 cu of 100 level Non-Commerce X 20 ** 3 cu of 100 level Non-Commerce X 21 COMM 306.3 - Ethics & Strategic Decision Making X 22 COMM 306.3 - Ethics & Strategic Decision Making X 23 ** 3 cu of 100 level Non-Commerce X 24 ** 3 cu of 100 level Non-Commerce X 25 COMM 401.3 - Business Policy X 26 COMM 47.3 - Entrepreneurship & Venture Development X FREE SENIOR ELECTIVES (300+ COMM or 200+ NON-COMMERCE) 27 COMM 304.3 - Introduction to Business Law (CPA) X 28 COMM 337.3 - Business Info. & Accounting Sys (CPA) X 29 COMM 363.3 - Intermediate Corporate Finance (CPA) X 30 COMM 407.3 - Individual & Corporate Taxes (CPA) X 31 COMM 407.3 - Individual & Corporate Taxes (CPA) X 32 FREE SENIOR ELECTIVE X COUNSES FOR ACCOUNTING MAJOR (24 Credits) 33 COMM 308.3 - Cost Management Systems X	16	COMM 207.3 - Business Statistics II	Х				
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23 ** 3 cu of 100 level Non-Commerce	22				Х		
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29 COMM 363.3- Intermediate Corporate Finance (CPA) 30 COMM 407.3 - Individual & Corporate Taxes (CPA) 31 COMM 433.3 - Accounting for Equity Interests 32 FREE SENIOR ELECTIVE COURSES FOR ACCOUNTING MAJOR (24 Credits) 33 COMM 308.3 - Cost Management Systems 34 COMM 321.3 - Corporate Financial Reporting I 35 COMM 323.3 - Corporate Financial Reporting II 36 COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 406.3 - Liability for Tax & Computation (CPA) 37 COMM 412.3 - Accounting Theory 38 COMM 414.3 - Integrative Analysis of Accounting Issues 39 COMM 421.3 - External Auditing	28	· · · · · · · · · · · · · · · · · · ·			Х		
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FREE SENIOR ELECTIVE COURSES FOR ACCOUNTING MAJOR (24 Credits) 33		· · · · · · · · · · · · · · · · · · ·			Х		
33 COMM 308.3 - Cost Management Systems 34 COMM 321.3 - Corporate Financial Reporting I 35 COMM 323.3 - Corporate Financial Reporting II 36 COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 406.3 - Liability for Tax & Computation (CPA) 37 COMM 412.3 - Accounting Theory 38 COMM 414.3 - Integrative Analysis of Accounting Issues 39 COMM 421.3 - External Auditing	32						Х
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34 COMM 321.3 - Corporate Financial Reporting I 35 COMM 323.3 - Corporate Financial Reporting II 36 COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 406.3 - Liability for Tax & Computation (CPA) 37 COMM 412.3 - Accounting Theory 38 COMM 414.3 - Integrative Analysis of Accounting Issues 39 COMM 421.3 - External Auditing					Х		
35 COMM 323.3 - Corporate Financial Reporting II 36 COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 406.3 - Liability for Tax & Computation (CPA) 37 COMM 412.3 - Accounting Theory 38 COMM 414.3 - Integrative Analysis of Accounting Issues 39 COMM 421.3 - External Auditing	34						
COMM 405.3 - Taxation & Business Decisions (CPA) or COMM 406.3 - Liability for Tax & Computation (CPA) COMM 412.3 - Accounting Theory COMM 414.3 - Integrative Analysis of Accounting Issues COMM 421.3 - External Auditing	-	<u> </u>					
COMM 406.3 - Liability for Tax & Computation (CPA) COMM 412.3 - Accounting Theory COMM 414.3 - Integrative Analysis of Accounting Issues COMM 421.3 - External Auditing			1				.,
37 COMM 412.3 - Accounting Theory 38 COMM 414.3 - Integrative Analysis of Accounting Issues 39 COMM 421.3 - External Auditing	36	·					Х
39 COMM 421.3 - External Auditing	37						Х
	38	COMM 414.3 - Integrative Analysis of Accounting Issues					Х
40 COMM 438 3 - Management Planning & Control Systems	39	COMM 421.3 - External Auditing					Х
TO COIVIN TOO.5 - IVIANAGEMENT FIANINING & CONTINUED SYSTEMS	40	COMM 438.3 - Management Planning & Control Systems					Х

The Master of Professional Accounting (MPAcc) program is designed to prepare graduates for the world of professional accounting; it takes your accounting and undergraduate education to the next level. Our MPAcc program helps high-achieving accounting students who are seeking an accounting designation and a Master's degree. We do this by offering a comprehensive accounting education in a supportive classroom environment. Our students graduate with a competitive advantage as business professionals.

Our program is CPA accredited, meaning that successful graduates complete all of the CPA education requirements and are then eligible to write the Common Final Exam (CFE).

Program Benefits:

- <u>Work/study balance</u> our students attend classes full time during two summer terms and return to work in between to fulfill the CPA practical work experience requirements.
- <u>History of success</u> our MPAcc graduates have experienced exceptional results as first time writers on the Common Final Examination (CFE).
- <u>Award winning faculty</u> Our program is delivered by award winning accounting faculty from across Canada. Our faculty have a wide variety of experiences including industry, public practice, education, and research and have been deeply involved in the creation of CPA resources and cases.
- <u>Global network of lifelong friendships</u> the intense nature of the MPAcc program fosters the creation of lifelong friends and welcomes alumni into the professional network of the highest quality across the globe.

Please refer to our program brochure.

For any other questions about the program or admission requirements please feel free to email us at mpacc@edwards.usask.ca.

Co-op Program Planning for Accounting Students

For accounting students who are interested in pursuing Co-op who have yet to complete any accounting courses it is required that you complete COMM 321 in the Spring prior to starting Co-op. It is highly recommended that you also complete COMM 323 in the Summer term prior to starting Co-op.

Additionally it is encouraged to reduce your course load in the semester before your Co-op work placement starts as there are increased demands in the September leading up to your Co-op placement. You will be attending multiple networking events, company sessions, updating resumes and cover letters, and interviewing in addition to your regular coursework.

COMM 406 is offered in T1 and can be taken co-currently to COMM 323, but please know that it is an intensive course and will have constant coursework throughout the semester that builds on itself, so it is essential that you keep up with the coursework in September in order to be successful in the course.

CLASS TITLE	COMPLETED	Fall 2019	Winter 2020	Spring/Summer 2020	Fall/Winter 2020/2021
1 COMM 100.3			Ý	10	
2 COMM 101.3			8	0	
3 ECON 111.3		-		3	8
4 ECON 114.3		100	8		8
5 MATH 121.3 or MATH 110.3					
6 *COMM 119.3				5/4	
7 **3 cu of 100 level Non-Commerce				100	
8 **3 cu of 100 level Non-Commerce					
9 COMM 104.3		Ī			
10 COMM 105.3					
11 COMM 201.3			N .	1	
12 COMM 203.3			100	38	
13 COMM 204.3		15	8	0	
14 COMM 205.3			8	0	
15 COMM 211.3			8	80	8
16 COMM 207.3		48	9	-	8
17 COMM 210.3					
18 3 cu of Sr. Non-Commerce				56	2
19 **3 cu of 100 level Non-Commerce				50	
20 **3 cu of 100 level Non-Commerce					
21 COMM 307.3		Î			
22 COMM 306.3					
23 **3 cu of 100 level Non-Commerce			N.	1	5
24 **3 cu of 100 level Non-Commerce		=======================================	÷	50	
25 COMM 401.3		ž.	ŝ		
26 COMM 447.3		10	98	30	8
FREE SENIOR ELECTIVES (300+ COMM of	200+ NON-COM	ERCE)			
27		8		le v	ų.
28					
29				30	2
30					
31					
32					
33				100	
34			÷	8	
CLASSES FOR MAJOR: ACC = 33 CU; FIN	= 21 CU; HR = 24	CU; MKT = 21 CU:	; MGT = 30 CU; ON	/ = 18 CU	
35		2		0 1	
36			9	- 3	1
37		6	8	8 1	6
38				· · · · · · · · · · · · · · · · · · ·	0
39			20	28	Q.
40				30	8
				55	
				2	5
			N .	1.0	
Maximum Transferable Credit Units: 60					5.