

# COURSES BY FIELD OF STUDY

## Accounting

Accounting is defined as "the art of recording, classifying, and summarizing in a significant manner and in terms of money, transactions and events which are, in part at least, of financial character, and interpreting the results thereof." (CICA Terminology for Accountants, 1983)

### Accounting Profession

Canada's three professional accounting bodies (Chartered Accountant (CA), Certified Management Accountant (CMA) and Certified General Accountant (CGA)) have unified under the banner of the Chartered Professional Accountant (CPA).

The new professional body, CPA Canada, and its provincial affiliates offer the Professional Education Program (or PEP) as a post-undergraduate means of becoming a CPA. Given the breath of choice in the accounting profession, CPA Canada offers numerous paths to becoming a CPA including via the Graduate Diploma in Accounting program at Smith School of Business. All paths lead to the rigorous three-day Common Final Evaluation (CFE). The Smith GDA program is the fastest route to writing the professional examination taking thirteen months from the completion of the GDA. The professionally-based PEP program takes twenty-seven months from the date of completion of the Commerce degree and involves taking six modules and four examinations over the two year period.

See the CPA Canada Education website (<https://www.cpacanada.ca/>) for more details.

Code	Title	Units
COMM 311	Fin Acctng Pract Prin & Concep	3.00
COMM 312	Intermed Management Accounting	3.00
COMM 313	Financial Accounting II	3.00
COMM 317	Auditing	3.00
COMM 319	Income Taxation	3.00
COMM 392	Introduction to Data Management and Analytics for Business	3.00
COMM 411	Financial Statement Analysis & Accounting-Based Valuation	3.00
COMM 414	Management Control	3.00
COMM 415	Corporate Governance and Control	3.00
COMM 416	Organizational Fraud	3.00
COMM 417	Business Combinations Accounting	3.00

\* Course offerings vary year to year, the course term is subject to change, course enrolment is limited, and courses may be cancelled due to instructor availability or low enrolment. Use SOLUS to get the most up-to-date course offerings.

Smith School of Business offers two areas of focus that leads students to be prepared for becoming professional accountants: Public Accounting Practice and Performance Management. Public accounting practice prepares a student for working in a public accounting firm environment and is the traditional path towards becoming a licensed public accountant. The performance management focus prepares a student to take a job in the industry (e.g. banking, oil and gas, etc.) or the non-public accounting areas of public accounting firms. Students in both streams can become professional accountants but those enrolled in the performance measurement stream are not eligible to become licensed public accountants without additional educational requirements.

See 4.4.5 *Chartered Professional Accounting (CPA) Requirements*

## Business Economics

Every day globalization makes the world economy an increasingly competitive environment. Thriving firms in today's markets owe their continued success to their managers' savvy decision-making, as they attempt to gain and retain a competitive edge over their rivals. Business economics is essential to effective decision-making in this environment, as it provides the necessary tools for managers to thoroughly analyze and predict the dynamics of their product markets. Understanding economics also assists managers in improving the overall efficiency of their firms, through selecting the most cost-efficient production methods or implementing incentive schemes for employees to enhance their motivation and performance. Not surprisingly, 56 percent of firm bankruptcies in Canada in 2010 were attributed to knowledge deficiencies of managers.

Everyone with a BCom degree should therefore have a solid knowledge of business economics; it ultimately helps you understand the environment you will be working in, no matter whether you plan on pursuing a career in management consulting, marketing, finance, accounting, or human resources (imagine an accountant who cannot count numbers!). Advanced knowledge of business economics is indispensable for anyone who wishes to succeed in the world of business.



Code	Title	Units
COMM 172	Managerial Economics	3.00
COMM 307	Canadian Business-Government Relations	3.00
COMM 350	The Future: Forecasting and the Business Environment	3.00

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## Finance

Finance is about how to allocate monetary resources in an optimal way to maximize value and minimize risk. It could be a portfolio manager trying to choose an optimal combination of stocks and bonds to maximize the return. It could be a financial manager in a corporation trying to determine an optimal mix of debt and equity financing to maximize the value of the firm or minimize the cost of capital. It could be a risk manager trying to determine the minimum risk while achieving a certain level of return. It could be parents trying to allocate their income into daily activities and savings to optimize a combination of spending and investment. Studying finance is important not only to financial professionals but also to pretty much everybody.

Everyone should learn a bit of finance. The finance group here at Smith School of Business offers a variety of courses to meet students' learning objectives and career pursuits.

Code	Title	Units
COMM 321	Derivative Securities <sup>*Investors, Portfolio Managers, Risk Managers</sup>	3.00
COMM 322	Advanced Corporate Finance <sup>*Corporate Finance, Investment Bankers</sup>	3.00
COMM 323	Corporate Financial Planning <sup>* Security Analysts, Portfolio Managers, Investors Corporate Finance, Investment Bankers</sup>	3.00
COMM 324	Investments & Portfolio Management <sup>*Security Analysts, Portfolio Managers, Investors</sup>	3.00
COMM 326	Private Equity <sup>*Bankers, Financial Economists</sup>	3.00
COMM 328	International Finance <sup>*International Corporate Finance, Investment Bankers</sup>	3.00
COMM 329	Management Of Financial Institutions <sup>*Bankers, Managers of Financial Institutions</sup>	3.00
COMM 420	Financial Technology and Innovation	3.00

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## General Management

The General Management category includes special interest courses such as Law, Ethics, Real Estate, and other areas which are important to management but do not constitute an entire sub-field of study in the business school.

Code	Title	Units
COMM 303	Business And Ethics	3.00
COMM 305	Introduction To Entrepreneurship	3.00
COMM 309	Real Estate Management	3.00
COMM 354	Relationships & Reconciliation in Business and Beyond	3.00
COMM 381	Business Law I	3.00
COMM 382	Business Law II	3.00
COMM 404	Discovering New Knowledge: Introduction to Research in Business	3.00
COMM 408	Sustainability Strategies and Practices	3.00
COMM 504	Is In Consult & Prof. Service	3.00

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## International Business

The field of International Business (IB) focuses on the issues which are encountered by firms that conduct business across national boundaries, including importing and exporting and foreign direct investment. These firms face the challenges of how to identify, adapt to and take advantage of the cross-national differences in factor costs, consumer demands, competitive forces, regulatory environments, human resources, and socio-cultural norms.

International Business electives help students develop the global mindset and cross-cultural awareness necessary for effective management and leadership in today's globally integrated economy; these skills are vital to all functional interests and career goals, and also help students maximize the learning and understanding gained from their international exchange experiences. With their broad portfolio of research expertise and international experience, the IB group here at Smith School of Business offers a variety of courses to meet your learning and career objectives.

Code	Title	Units
COMM 353	Managing Across Cultures *Micro Level: Focus on individual behaviour and social interaction in the international context	3.00
COMM 373	International Business Negotiations *Micro Level: Focus on individual behaviour and social interaction in the international context	3.00
COMM 374	International Business Strategy *Firm Level: Focus on firm-level strategy in IB	3.00
COMM 375	International Business and the Nonmarket Environment *Macro Level: Focus on the economic, political, and regulatory environment of IB	3.00
COMM 376	Doing Business In the Asia-Pac Rim *Firm Level: Focus on firm-level strategy in IB	3.00
COMM 398	Business, Government and the Global Economy *Macro Level: Focus on the economic, political, and regulatory environment of IB	3.00
COMM 472	Business And Development	3.00

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## Digital Technology

As the global economy enters the digital age, Digital Technology) deals with the use of information and technology by organizations to enable essential business capabilities and derive new strategic opportunities that are relevant for business success.

Code	Title	Units
COMM 392	Introduction to Data Management and Analytics for Business	3.00
COMM 394	Coding Literacy for Managers	3.00
COMM 395	Digital Strategy & Transformation	3.00
COMM 493	Coding AI and Machine Learning for Business	3.00
COMM 495	Project Management	3.00

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## Marketing

Marketing is an essential, highly dynamic business discipline supporting the creation of value for customers, in turn

benefiting and creating value for the organization, its owners and stakeholders.

As a business function, marketing is more than a "department" or the responsibility of one or more individuals or groups - it is an organizational mindset. In successful companies, brands and causes, a marketing mindset permeates the organization and how it analyzes, plans, executes and assesses performance. Why? Because without customers and delivering customer value - there is no business model!

Smith students pursue career paths in for-profit or commercial settings (e.g. sports, fashion, packaged goods, software, entertainment, consulting), as well as not-for-profit or social cause settings (e.g. public service, charitable organizations) In for-profit settings, value is typically derived from the exchange of monies for the benefits provided by products or services. In cause-based settings, value is derived from personal actions taken (e.g. changing behaviours, participating in a cause) and the resulting broader social benefits (e.g. reduced healthcare costs). Whatever the setting, marketing mindset is a critical organizational success factor.

In the Smith marketing program, our approach is to focus on a triangle of competencies that, when crafted together, facilitate creation of value for customers and the firm. As a business student, regardless of whether or not marketing is your chosen career path, you should strongly consider courses beyond the required first and second year marketing courses, COMM 131 and COMM 132.

Code	Title	Units
COMM 332	Marketing Research	3.00
COMM 333	Marketing Strategy	3.00
COMM 335	Marketing Communications	3.00
COMM 336	Consumer Behaviour	3.00
COMM 338	Marketing & Society	3.00
COMM 339	Channels and Internet Marketing	3.00
COMM 431	Advanced Topics In Marketing	3.00
COMM 432	Brand Management	3.00
COMM 433	Marketing Analytics	3.00
COMM 434	Sales Management	3.00

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## Operations Management and Management Science

Operations Management and Management Science (OM/MS) are primarily involved with the design, control, improvement, and execution of processes or systems that create goods and/or provide services. While some businesses produce physical products with limited service elements, others produce almost pure service with few, if any, physical products; and the majority lie in between these extremes. Therefore, operations activities are at the core of all organizations, regardless of what business they are in. OM/MS aims to provide sensible options and recommend courses of action to reduce any operational risk and improve the quality of recurring or one time decisions. It is also aware of the changes in the competitive environment and investigates what to do in order to meet current and future challenges while providing a basis for sustainable advantage.

Typical applications include, but are not limited to, capacity management, location, global networks and off-shoring, sourcing, outsourcing, supply chain management, demand and revenue management, risk management and operational hedging, and lean manufacturing.

### Of Possible Interest

- Institute for Operations Research and the Management Sciences (<https://www.informs.org/>)
- Analytics Magazine (<http://www.analytics-magazine.org/>)
- Production and Operations Management Society (<http://www.poms.org/>)
- The Manufacturing and Service Operations Management Society (<https://www.informs.org/Community/MSOM/>)

Code	Title	Units
COMM 341	Operations Management	3.00
COMM 343	Strategic Service Management	3.00
COMM 365	Advanced Business Decision Modeling	3.00
COMM 460	Supply Chain Analytics	3.00
COMM 461	Data Science for Business	3.00

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## Organizational Behaviour

Organizational behaviour, at its most basic level, is the study of individuals and groups in organizations. More specifically, the area of OB focuses on the role of individuals and groups in creating dynamic, successful organizations by connecting organizational effectiveness with the management practices

relating to people. At Smith, the organizational behaviour area also encapsulates human resource management (HR), which deals more specifically with talent management in an organization.

### Organizational behaviour is characterized by its different levels of analysis

- At an individual level, the field looks at topics such as personality, learning, perception, creativity, task performance, and deviant behaviour;
- At a group level, the field looks at topics such as group dynamics, group diversity, leadership, power, and communication; and
- At an organizational level, the field looks at topics such as organizational culture, structure, and work design.

For more information about the field of organizational behaviour, please refer to the organizational behaviour division of the Academy of Management. (<http://www.obweb.org/>)

### Elective Courses

Electives in OB will help students develop their portfolios of practical tools to create organizations, groups, and jobs that encourage excellence.

† Even if you are not pursuing a career in the functional areas of OB or HR, these courses will aid you in designing and facilitating contexts in which others can be successful, as well as understanding the contexts in which you will perform at your best.

Code	Title	Units
COMM 351	Leadership	3.00
COMM 353	Managing Across Cultures	3.00
COMM 354	Relationships & Reconciliation in Business and Beyond	3.00
COMM 356	Diversity and Inclusion in Organizations	3.00
COMM 357	Interpersonal Skills For Managers	3.00
COMM 358	Managing Human Capital	3.00
COMM 385	Negotiation Theory & Behaviour	3.00
COMM 389	Topics In Industrial Relations	3.00
COMM 407	Critical Perspectives on Business: The Limits of Capitalism	3.00

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## Strategy and Organization

The field of Strategy and Organization deals with the functions and responsibilities of general managers. Although knowledge of separate business functions (e.g., marketing, finance, or accounting) is important, it is insufficient for making decisions about the entire organization. The Strategy and Organization field provides concepts, theoretical frameworks and models for developing and implementing effective strategies to achieve the desired financial, social, or environmental objectives of the organization.

Students in Strategy and Organization will learn how to identify and develop various internal and external sources of competitive advantage, how to develop corporate and business strategies that build on those advantages, and how to deal with the complex issues of social responsibility and social impact facing contemporary organizations.

<b>Code</b>	<b>Title</b>	<b>Units</b>
COMM 301	Funding New Ventures	3.00
COMM 302	Launching New Ventures	3.00
COMM 304	Organizational Intelligence and Strategy	3.00
COMM 305	Introduction To Entrepreneurship	3.00
COMM 306	Business for Good: An Introduction to Impact-Driven Leadership	3.00
COMM 401	Business and Corporate Strategy	3.00
COMM 405	New Business Development	3.00
COMM 406	Social Impact and Innovation	3.00
COMM 410	Strategies of Social Enterprise	3.00

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