

COLLEGE OF COMMERCE

College of Commerce
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FACULTY AND ACADEMIC STAFF

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M. Atkinson, Vice-President (Academic)
A. J. Whitworth, Vice-President (Finance and Resources)
M. E. Corcoran, Vice-President (Research)
M. D. Evered, Acting Associate Vice-President (Academic)
V. Pezer, Associate Vice-President (Student Affairs and Services)
V. L. Pearson, Dean of Commerce
L. M. Hammond-Ketilson, Associate Dean of Commerce
A. E. Renny, Assistant Dean of Commerce
R. G. Kachanoski, Dean of Graduate Studies and Research
F. Winter, Director of Libraries
University Secretary, T.B.A.
K. M. Smith, Registrar

DEPARTMENT OF ACCOUNTING

Professor and Head

R. M. Lindsay

Professors

G. C. Baxter, G. D. Feltham, V. B. Irvine, W. D. Lindsay

Associate Professors

G. Entwistle, S. S. Kalaganam, M. Painter, F. Phillips, R. A. Yaansah

Assistant Professors

C. Hood, L. Lindsay, A. E. Renny, M. Vols

Associate Member

J. E. Cooke

Sessional Lecturer*

J. Adams, C. Barnes, P. Jaspas, W. Lockhart, L.N. Mahoney, W. McLeod, L. Remai

DEPARTMENT OF FINANCE AND MANAGEMENT SCIENCE

Professor and Head

G. F. Tannous

Professors

D. Domian, M. H. Lee, P. Mathew

Associate Professors

M. Hojati, G. Links

Assistant Professors

A. Chehab, A. S. Patil

Associate Members

W. K. Grassmann, R. F. Lucas, K. C. Tran

Sessional Lecturers

J. Bliss, A. Cheung, D. Ford, N. Lee
I. Narayan, I. Nicholachuk, S. Olubobokum
A. Rahman, R. Williams

DEPARTMENT OF INDUSTRIAL RELATIONS AND ORGANIZATIONAL BEHAVIOUR

Associate Professor and Head

J. R. Edmonds

Professors

R. J. Long, R. Sass, K. W. Wetzel

Associate Professors

P. L. Clarke, L. Haiven, M.S. Mentzer, R. A. Venne

Assistant Professors

S. Goldstein, F. Oster, E. Wetzel

Sessional Lecturers*

D. Boots, K. Britton, W. Gough, R. D. Jackson, D. Kendall, M. Lewans, M. Liebrecht, J. Morrison, J. Olson, H. Ravichander, D. Robertson, T. Tangjerd

DEPARTMENT OF MANAGEMENT AND MARKETING

Professor and Head

C. W. Boyd

Professors

J. Dart, S. L. Deng, F. Saleh, A. K. Sarkar

Associate Professors

A. M. Backman, C. B. Dobni, D. Dobni, T. Feltham, L. M. Hammond Ketilson, R. Lepnurm, B. Phillips, J. M. Rigby, K. M. Smith, D. E. Williams

Associate Members

L. M. Brown, P. W. Phillips

Sessional Lecturers*

A. Boving, A. Forrest, M. E. Hodgins, B. Hoggard, L. Goodfellow, M. Krueger, S. Lozinski, D. Percy, J. Shanks, F. Shychoski

MEMBERS FROM OTHER FACULTIES

W. Bishopp, Associate Professor of Economics

J. A. Carter Jr., Associate Professor of Computer Science

J. E. Cooke, Professor of Computer Science

D. L. Eager, Professor and Head of the Department of Computer Science

W. K. Grassmann, Professor of Computer Science

R. A. Schoney, Professor of Agricultural Economics

R. Srinivasan, Associate Professor of Mathematics and Statistics

P. Stoicheff, Department of English

D. G. Thompson, Dean and Professor of Extension

J. P. Tremblay, Professor of Computer Science

*Denotes non-members of faculty.

GENERAL INFORMATION

ADMISSION

The general procedures for application requirements for admission, whether it be first year or upper year, are outlined in the General Information Section of the *Calendar* under Application Procedures. All applications must be submitted by May 15, to Admissions, Office of the Registrar. The College of Commerce resources and facilities do limit enrolment and therefore the college cannot guarantee admission to all applicants meeting the minimum requirements.

Applicants for first year must apply for early admission. Demand for first-year admission into the college has been high, but we strongly urge all applicants with a solid academic record to apply.

Applications for upper year will be reviewed by the Commerce Committee on Studies and Admissions whose main criterion will be academic standing in university courses. An upper-year transfer applicant is one who has successfully completed 18 credit units. ***If you are applying from within the University of Saskatchewan you will be considered for admission on the basis of either your cumulative or last year's average (at least 18 credit units). If you are applying from an outside institution or college, you will be considered for admission on either the cumulative average on all transferable courses or if you have 18 credit units of transferable classes in your last year of studies.*** The best average calculated will be used for admission purposes.

Bachelor of Commerce students who interrupt their studies for one or more years and wish to return, must resubmit an application form. Those students are eligible to return as long as they had a clear academic record when they left their studies.

Admitted applicants from outside the University of Saskatchewan will receive an Advanced Standing Evaluation from the Registrar's Office. The College of Commerce will mail, prior to USTAR registration, a program plan indicating the transfer credit that is applicable to the Bachelor of Commerce degree.

Out-of-province and international applicants may apply for admission to the College of Commerce. The College of Commerce will accept successful completion of the ESL program (Level 50: Advanced) as proof of English proficiency in lieu of a TOEFL score. Competition will be extremely high for this group of applicants as the college has a quota of ten spaces for first- and upper-year, out-of-province and international applicants.

TRANSFER CREDITS

No more than 50% of the program for the Bachelor of Commerce degree may be transferred from another institution or college upon first admission to the College of Commerce. A student may alternatively receive approval to take up to 50% of the program at another university while registered in the College of Commerce. For certain programs involving second degrees (such as the B.Comm.-B.S.A.), this transfer may be increased to 75%. Transfer credit is not normally granted for senior core courses or courses in the major. The expectation is that a student registered in the College of Commerce will take the classes prescribed for the program from the University of Saskatchewan. Approval for exception to these requirements and expectations must receive prior approval of the Committee on Studies and Admissions.

IMPORTANT DATES

May 15

Last day to apply for admission to first-year. Applications should be submitted to Admissions, Office of the Registrar. All students who are presently completing Grade 12 must apply for Early (Conditional) Admission. Each applicant accepted under Early (Conditional) Admission must arrange for the submission of the final official statement of Grade 12 standing to be forwarded directly by Saskatchewan Education to Admissions, Office of the Registrar no later than August 1 and will retain acceptance only if they have maintained the average required for final acceptance.

Last day (for students not registered in Commerce in 1999-2000) to apply for admission to upper year. Applications should be submitted to Admissions, Office of the Registrar. This date applies to applicants who wish to enter the college in September 2000.

REGISTRATION

See General Information section of the *Calendar*.

IMPORTANT DATES

September 19

Last day for making changes in registration for first term classes and for classes extending over both terms.

November 15

Last day for dropping first term classes without academic penalty.

January 16

Last day for making changes in registration for second term classes.

February 15

Last day for dropping two-term classes without academic penalty.

March 15

Last day for dropping second-term classes without academic penalty.

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Note: Students are responsible for the completeness and accuracy of their registration. Inquiries regarding programs should be directed to the Assistant Dean or Administrative Assistant, 185 Commerce. Inquiries about admission, examinations, loans, records, scholarships and transcripts should be addressed to the Office of the Registrar.

THE BACHELOR OF COMMERCE DEGREE PROGRAM

The College of Commerce implemented a revised Bachelor of Commerce degree program in September, 1996.

The Bachelor of Commerce program begins with a common first and second year. The first two years of core business courses will come from those areas in which we offer specialization along with the opportunity for breadth in non-Commerce elective options. Students entering third year will specialize in one of the nine majors and conclude the fourth year of their program with a decision making course in integration and application of the four years of knowledge. Students may wish to pursue a "theme" as part of their elective requirements which will promote diversification and integration of these classes to those in their chosen major.

BACHELOR OF COMMERCE PROGRAM

The Bachelor of Commerce degree consists of 120 credit units.

CORE

42 credit units of specified Commerce courses COMM 101.3, 104.3, 109.0, 110.0, 201.3, 202.3, 203.3, 200.3 or 204.3, 205.3, 206.3, 207.3, 209.0, 301.3 or 302.3, 303.3, 304.3, 309.0, 401.3, 402.3.

18 credit units of specified Arts and Science courses (BSCOM 100.3; CMPT 100.3 or 111.3; ECON 111.3, 114.3; 1 of ENG 111.3., 112.3, 113.3 or 114.3; MATH 110.3.

18 credit units of non-Commerce electives. These credits can either be junior or senior level classes from any college but students must meet the required prerequisites stated in the *Calendar* (12 of the 18 credit units must be from the social sciences or humanities).

MAJOR

A student may major in one of ten fields: Accounting (24 credit units), Biotechnology Management (24 credit units), Business Economics (18 credit units), Development of Information Systems (24 credit units), Finance (18 credit units), General Business (21 credit units), Health Care Administration (21 credit units)*, Human Resource Management (18 credit units), Marketing (18 credit units) or Production and Operations Management (18 credit units). Each major has certain required courses, while some will also have elective courses which can be selected from a specified list. Specified

elective lists are available from the General Office upon request. Restrictions have been placed on entrance into some of the majors with the main criterion being academic performance. All students must apply through program planning during the first two weeks of February and be accepted for a major during their second year.

* In 2000-2001, new applicants will not be accepted into the Health Care Administration major program.

ELECTIVES OR THEMES*

*Themes will not be developed for 2000-2001.

Electives consist of 18 credit units for Accounting or Development of Information Systems, 21 credit units for General Business and Health Care Administration and 24 credit units for all other majors. Senior electives may be chosen from Commerce or non-Commerce courses but students must have met the necessary prerequisites. The prerequisites may, in some cases, be junior courses which will not count towards the Commerce degree.

Students have the option, but are strongly encouraged to fulfill the elective courses by selecting a "Theme". A "Theme" is a predetermined set of courses (consisting of a minimum of 9 credit units) approved by the college. They will have a focus and serve an integrative purpose. Themes are not compulsory and you may select more than one theme to fulfill your elective requirements. Completion of a theme will not be indicated on the university transcript but can be indicated on a resume or verified for an employer by the College of Commerce. Themes are currently being developed and students will be notified of these options as the program is implemented.

PROGRAM REQUIREMENTS

First Year (30 credit units)

BSCOM 100.3; COMM 101.3, 104.3 109.0, 110.0; CMPT 100.3 or 111.3; ECON 111.3, 114.3; 1 of ENG 111.3., 112.3, 113.3 or 114.3; MATH 110.3; 6 credits units of non-Commerce electives.

Second Year (30 credit units)

COMM 201.3, 202.3, 203.3, 200.3 or 204.3, 205.3, 206.3, 207.3, 209.0; 9 credit units of electives (6 of which must be non-Commerce courses and 3 credit units of senior electives).

Third Year (30 credit units)

COMM 301.3* or 302.3, 303.3, 304.3, 309.0; 6 credit units of non-Commerce electives; 15 credit units* from major and electives.

Fourth Year (30 credit units)

COMM 401.3, 402.3; 27 credit units** from major and electives.

* For non-accounting majors.

**For the 42 credit unit total of major and electives, Accounting and Development of Information Systems must have 24 credit units from the major and 18 credit units of electives. General Business and Health Care Administration must have 21 credit units from the major and 21 credit units of electives. All other majors must have 18 credit units from the major and 24 credit units of electives.

DESIGNATED COURSES FOR MAJORS

ACCOUNTING

Required (24 credit units): COMM 308.3, 321.3, 323.3, 405.3 (to be developed) or 406.3, 412.3, 413.3, 421.3, 438.3.

BIOTECHNOLOGY MANAGEMENT

Required (9 credit units): BTECH 200.3, BTECH 300.3, COMM 346.3.

Elective (15 credit units from): AGECE 293.3, BTECH 400.3, COMM 345.3, PHIL 236.3, SOC 292.3, SOC 323.3.

DEVELOPMENT OF INFORMATION SYSTEMS

Required (18 credit units): CMPT 115.3, 250.6, 370.3, 371.3, 374.3.

Elective: 6 credit units from senior computer science courses excluding CMPT 275 chosen from one of the options:

1. CMPT 405.3 and 470.3
2. CMPT 215.3 and 260.3
3. CMPT 215.3 and 330.3
4. CMPT 393.3 and 394.3
5. CMPT 260.3 and 317.3

Students who complete a four-year commerce degree can go on to complete a Post Degree Specialization Certificate in Computer Science. With a major in Development of Information Systems and some advanced planning, a Post Degree Specialization Certificate in Computer Science can be completed in one additional year. For more information on this program, contact the Department of Computer Science, College of Arts and Science.

BUSINESS ECONOMICS

Required (6 credit units): ECON 211.3, 214.3.

Elective: 12 credit units from 3rd or 4th year economics courses.

FINANCE

Required (12 credit units): COMM 363.3, 366.3, 367.3, 461.3.

Electives: 6 credit units selected from COMM 329.3, 364.3, 419.3, 467.3, 469.3.

GENERAL BUSINESS

Required (3 credit units): COMM 342.3.

Electives: 18 credit units chosen from at least four of the following groups, with no more than 6 credit units from any one group:

1. COMM 352.3, 354.3, 455.3
2. CMPT 115.3, 275.3, 475.3
3. ECON 211.3*, 214.3*, 227.3, 231.3
4. COMM 340.3, 345.3, 447.3
5. COMM 321.3, 323.3, 337.3, 438.3
6. COMM 329.3, 363.3, 364.3, 366.3, 367.3
7. COMM 348.3, 382.3, 386.3, 441.3, 485.3

* Students who have credit for ECON 211.3 and 214.3 (on old program) for core cannot use these courses towards their General Business Major.

HEALTH CARE ADMINISTRATION (No new applicants accepted to this major in 2000/2001)

Required (18 credit units): COMM 332.3, 333.3, 339.3, 434.3, 436.3; ECON 234.3.

Electives: 3 credit units chosen from COMM 342.3, 363.3, 364.3, 452.3, 481.3.

HUMAN RESOURCE MANAGEMENT

Required (15 credit units): COMM 342.3, 382.3, 386.3, 388.3, 481.3.

Electives: 3 credit units chosen from COMM 348.3, 383.3, 384.3, 387.3 441.3, 485.3.

MARKETING

Required (9 credit units): COMM 352.3, 354.3, 357.3.

Electives: 9 credit units chosen from COMM 447.3, 450.3, 451.3, 452.3, 453.3, 455.3, 456.3, 459.3.

PRODUCTION AND OPERATIONS MANAGEMENT

Required (18 credit units): 15 credit units chosen from COMM 393.3, 395.3, 491.3, 493.3, 495.3; 3 credit units chosen from CMPT 275.3, 394.3, 496.3, COMM 342.3, 352.3, 357.3, 386.3, 388.3, 438.3, 441.3, 453.3.

GRADING

See the General Information section of this *Calendar* for a full explanation of the grading system and the literal descriptors associated with percentage grades.

HONOURS PROGRAM OPTION

The College of Commerce offers the Honours program to provide students of proven academic ability with an opportunity to pursue a more advanced program of studies in the following areas: Accounting, Finance, General Business, Health Care Administration, Human Resource Management, Marketing and Production and Operations Management. In addition to these fields, an Honours program in Business Economics is offered in cooperation with the Department of Economics.*

A student in an honours program must fulfill all the requirements of the regular 120 credit-unit program, including the requirements for the major in the honours field. With the exception of those following the Honours program in Accounting, students must substitute the Honours Seminar (FIN 400.6, etc.) for 6 approved credit units from the Honours or cognate fields for 12 senior elective credit units. In the case of Accounting, honours students will substitute ACC 400.3 for a 3 credit unit senior elective.

Students may enter the Honours program option only with the permission of the department head in consultation with the members of the department. Formal admission is not granted before the end of the students' third year, i.e., following the successful completion of 90 credit units** taken in accordance with the curriculum of the Bachelor of Commerce program. However, students should make formal application for admission during program planning in February of their third year. At the time of admission, the student must have a cumulative weighted average of 70% and a weighted average of 70% in the

courses in the honours field, including core courses in that field.

The recommendation for the granting of a degree with Honours or High Honours will come from the department of the honours field. To be granted Honours, a student must maintain a cumulative weighted average of 70% and a weighted average of 70% in courses in the honours field (includes the Honours Seminar). To be granted High Honours, a student must maintain a cumulative weighted average of 80% and a weighted average of 80% in courses in the honours field (includes the Honours Seminar).

Honours or High Honours may be denied where the student's performance in the honours year is adjudged not to be of Honours or High Honours quality. Students registered in the Honours Program who fail to maintain the standard of performance expected of an honours student, but who otherwise complete the regular program requirements of the college, will be awarded the regular degree in Commerce.

* Students who wish to enter an Honours program with Business Economics as their single subject will be expected to comply with the program requirements established by the Department of Economics under the general regulations of the College of Arts and Science. Six of the 9 Commerce core credit units in Accounting and Finance may be counted as optional courses for purposes of Honours in Economics. (Under review)

** This may be reduced to a minimum of 72 credit units for a student entering their final Regular Session and who intend to complete no more than 18 credit units in the ensuing Intersession and/or Summer Session.

DEGREE WITH DISTINCTION

Students whose cumulative weighted average in courses taken at the University of Saskatchewan and credited towards the Bachelor of Commerce degree is 75% or over but less than 80% are awarded their degree with Distinction; those whose cumulative weighted average is 80% or over are awarded their degree with Great Distinction.

If some courses credited towards the degree have been taken at another institution, academic performance in these courses must meet the average requirements stated above for Distinction and Great Distinction to be awarded.

For students in the B.Comm./LL.B. Second Degree Program, the average requirement must be achieved in the 90 credit units taken in Commerce and in the grades earned in the second year of Law.

STANDARDS OF ACADEMIC PERFORMANCE AND OTHER REGULATIONS

Standards of Academic Performance in the College of Commerce are outlined briefly below. In addition students are expected to familiarize themselves with other university and college regulations and procedures from the following sources:

- General Information section of the *Calendar* for regulations on registration, admission, attendance and discipline.
- For provisions governing examinations students are referred to the *University*

Council Regulations on Examinations section in the *Calendar*.

• College of Commerce *Regulations on Examinations and Academic Performance*, printed separately, available from the General Office, College of Commerce.

Students requiring any clarification or interpretation of the regulations should contact Alison Renny, Assistant Dean, Room 185 Commerce.

STANDARDS OF ACADEMIC PERFORMANCE

(1) For award of the Bachelor of Commerce degree:

A student will be eligible for the degree of Bachelor of Commerce who has passed the courses prescribed by the program of the college and who has achieved sufficiently high standing in these courses to meet each of the averages specified following:

- an annual weighted average of at least 60% in each of the four years of the program;
- a weighted average of at least 60% in the courses taken to meet the requirements for a major.

(2) For each year in the program:

A student who does not obtain a weighted average of at least 60% in a year will be subject to a faculty action as outlined following:

- a first year student will be required to discontinue studies in the College of Commerce for at least one academic year, to re-apply for admission and, if re-admitted at a later date, will be required to repeat all courses in which a grade less than 60% was obtained. A first year student may attend Intersession ONLY in an attempt to raise their average to clear their faculty action. The student must repeat a course(s) in which a grade of less than 60% was earned and raise the weighted average to 62%. For purposes of the average calculation the grade(s) obtained at Intersession will be substituted for the original grade(s).

- an upper year student who has not had a previous faculty action will be required to repeat or substitute (with permission) all courses in which a grade of less than 60% was obtained in that year (Repeat Year action). An upper year student may attend Intersession and/or Summer Session in an attempt to raise their average to clear their faculty action. The student must repeat or substitute (with permission) a course(s) in which a grade of less than 60% was earned and raise the weighted average to 62%. For purposes of the average calculation the grade(s) obtained at Intersession and/or Summer Session will be substituted for the original grade(s). If the 62% average is obtained, the faculty action will be removed and credit restored for those grades less than 60%. If the 62% average is not obtained, courses must be repeated in the next academic year;

- if a student with a faculty action attempts to clear the action by repeating courses at Intersession/Summer Session and is *not* successful in removing the action, those

courses taken will be included in the subsequent academic year's average.

- an upper year student who has had a previous faculty action in any college will be required to discontinue studies in the college for at least one year, to re-apply for admission and, if re-admitted to the College of Commerce they will be required to repeat or substitute (with permission) all courses in which a grade of less than 60% was obtained in that year. Students are rarely re-admitted after a second faculty action. Consult the Commerce General Office staff for information.

A student who fails 50 percent or more of the courses attempted in any one academic year shall be Required to Discontinue.

Students should note that for the calculation of the weighted average, courses dropped after the following dates are included in the averages as failures (a grade of 0):

- first-term courses dropped after November 15
- second-term courses dropped after March 15
- two-term courses dropped after February 15

(3) The College of Commerce *Regulations on Examinations and Academic Performance* should be examined for the application of the above general regulations in specific cases such as: eligibility for supplemental examinations; requirements for students taking less than 30 credit units; the effect of courses dropped during the year, or courses taken during Spring & Summer Session on the calculation of the year's average; requirements for final year students who fail to meet the average requirement on year's work or in major, etc.

SECOND DEGREE PROGRAMS

AGRICULTURE AND COMMERCE

By selecting appropriate courses in Agriculture and through judicious choice of electives in the B.S.A. program, students may complete the requirements for both degrees in six years or less. Students wishing to pursue Agriculture and Commerce should originally apply to the College of Agriculture.

ARTS & SCIENCE AND COMMERCE

A student who wishes to pursue both of these degrees must complete the equivalent of a minimum of 150 credit units if they are obtaining a B.A. or B.Sc. Three-Year degree or a minimum of 180 credit units for a B.A. or B.Sc. Four-Year degree. Moreover, in meeting the requirements of the Commerce degree, the student must complete at least 60 credit units selected in such a manner as to satisfy requirements in both colleges. Commerce courses may not be offered in fulfillment of any of the requirements for the Arts and Science degree. However, appropriately selected Arts and Science courses can be offered to satisfy requirements of the College of Commerce. Students wishing to complete both Arts and Science and Commerce degrees may originally apply to either college.

LAW AND COMMERCE

The combined B.Comm.-LL.B. program allows a student to obtain both the Commerce and Law degrees in six years rather than the seven needed to complete the degrees separately. This program works well for those students who are majoring in areas of concentration in the Commerce program that require 18 credit units for completion. If you are in a major which requires more than 18 credit units (ACC, DIS, GBUS), or a major which requires two years to complete because of prerequisites (FIN), you should consult a program advisor.

A student would initially apply to the College of Commerce and spend three years completing the core and major classes. Following the program set out for three years in Commerce does not guarantee entrance into Law as it has high admission standards. Once a student has gained admission into the College of Law they complete the regular three year program. A student would obtain their B.Comm. degree after their successful second year in Law. If a student is not admitted to Law they would spend their fourth year in Commerce and graduate with a B.Comm. degree.

GRADUATE PROGRAMS

Three graduate programs in the Commerce area are offered in the College of Graduate Studies and Research, leading to the degrees of Master of Business Administration (M.B.A.), Master of Professional Accounting (MPAcc) and Master of Science (M.Sc.).

The M.B.A. program has been designed primarily to meet the needs of those whose undergraduate education has been in academic disciplines other than business, but whose future careers are likely to involve managerial activities, but it is also open to graduates in Commerce. Normally, non-Commerce graduates will require two years to complete the program. Recent Commerce graduates may be able to complete the program within one year.

The MPAcc program is designed to prepare candidates for careers as professional accountants in public practice and industry. The program consists of eleven courses taken over a twelve-month period beginning in mid-August. The courses encompass advanced study in accounting, auditing and taxation sufficient to allow candidates to successfully challenge professional accounting qualifying examinations (e.g. Uniform Final Exam of the Chartered Accountants). The courses also expose candidates to the modern business environment, financial and strategic management, information systems and entrepreneurship. A research project component is also included. The program begins with two weeks of skills workshops followed by two fourteen week semesters. The two semesters are separated by a four month work period allowing candidates to gain relevant business and accounting experience.

The M.Sc. program offered in the area of Accounting represents an intensive analysis

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of the discipline. Course work and thesis are directed towards an examination of the current status and the evolution of accounting thought as well as that of various organizations and structures which the profession has developed. The level of course work will assume that students have a very strong background in accounting. Candidates for admission should be at a minimum either undergraduate accounting majors or Chartered Accountants or the equivalent. Enrolment will be restricted to four or five students a year.

Students who are interested in commencing work in any of the above programs should consult with Lou Hammond-Ketilson, Associate Dean, in the College of Commerce.

The College may offer M.Sc. Programs in Finance, Marketing and Human Resource Management. These programs would be special case programs designed for individual students.

EXECUTIVE PROGRAMS

Throughout the year, the College of Commerce offers various workshops, seminars and programs for managers and executives in both the public and private sectors. By combining the expertise of business leaders with the resources of the College of Commerce, these programs encourage effective learning and interaction among the participants.

In late spring, the college offers a two week residential program, The Effective Executive. This premier learning experience is held to give senior managers and executives the opportunity to address current issues and enhance their leadership practices and techniques. The Effective Executive program is designed for both personal and professional growth and renewal.

In the spring and fall, the college presents a Management Development Program. This intensive six-day program brings together managers from a broad range of business and executive backgrounds. During the program, participants are introduced to state-of-the-art management concepts. They will also develop new approaches and a broader framework for business decisions.

In February and March, a series of business workshops entitled the Management Series are held in Saskatoon. These management workshops address current issues and essential skills necessary for success in our rapidly changing business environment and are offered in partnership with the Extension Division.

In addition to the above programs, the College of Commerce offers specialized workshops designed to meet specific company needs.

For more information, contact Fred Oster, Director of Business Advisory Services, College of Commerce, University of Saskatchewan, 25 Campus Drive, Saskatoon SK S7N 5A7. Because of the nature and success of these programs, enrolments are limited and early registration is highly recommended.

In addition, the College of Commerce is a member of a consortium of Western Canadian schools of business which directs the Banff School of Advanced Management. Two four-week programs for mature executives are offered annually at Banff by a team of instructors drawn from the sponsoring universities and supplemented by outstanding professionals from across Canada.

Further information may be obtained from Executive Director, Banff School of Advanced Management, P.O. Box 1020, Banff AB T0L 0C0.

CERTIFICATE (NON-DEGREE) PROGRAMS FOR PART-TIME STUDENTS

The College of Commerce is actively involved in the presentation of several programs designed to meet the educational needs of people whose other commitments permit part-time study only and who do not require credit towards a formal degree. The programs concentrate on topics of concern to people in managerial positions. A certificate is awarded by the university upon successful completion of the program. The programs offered are:

CERTIFICATE IN BUSINESS ADMINISTRATION

This program, offered in cooperation with the Extension Division, is designed to expose participants to a wide array of business topics.

Courses offered in this program are recognized as meeting some or all of the requirements for certificates offered by a number of national professional organizations.

Further information on this program may be obtained from Grace Milashenko, Kirk Hall Room 330, University of Saskatchewan, 117 Science Place, Saskatoon SK S7N 5C8.

CERTIFICATE IN HEALTH CARE ADMINISTRATION

This program is designed primarily for individuals who are or will be involved in the operation of health care services. The program consists of two sessions extending from September to April of each academic year, during which the student is required to complete one independent studies assignment per month. The first year of the program serves as a common core. In the second year, a student must choose one of the following: Acute Care Administration, Community Health Administration, Emergency Medical Services Administration, Long Term Care Administration, or Health Care Management in Infection Control. A local preceptor is assigned to each student to act as a resource person. In May of each year a ten-day session is held on the University of Saskatchewan campus which all students are required to attend.

Further information on this program may be obtained from the Health Care Administration Certificate Program, College of Commerce, University of Saskatchewan, 25 Campus Drive, Saskatoon SK S7N 5A7, Telephone: (306)966-8462.

ASSOCIATE CERTIFICATE IN INDIGENOUS BUSINESS ADMINISTRATION

A joint venture between the Saskatchewan Indian Federated College and the College of Commerce has been developed, offering students an opportunity to earn an Associate Certificate in Indigenous Business Administration. Applicants entering the program will be admitted to the College of Commerce as SIFC/University of Saskatchewan students on the basis of standard university practices; however, they will be subject to quota restrictions. This admission allows the student to register in courses consisting of 60 credit units offered off-campus at the SIFC Saskatoon campus. Upon successful completion of the program, students will receive the certificate. Those who have an overall average of 60% or greater may continue as regular undergraduate students and proceed toward completion of the Bachelor of Commerce degree. Students must apply for transfer to the degree program through Admissions, Office of the Registrar, by the May 15th application deadline.

Students entering the program with previous university-level courses, which cannot be used towards the program, may be eligible for up to 18 additional credit units as electives should they transfer to the Bachelor of Commerce degree upon completion of the certificate.

For further information on this program, contact Alison Renny, Assistant Dean, College of Commerce, University of Saskatchewan, 25 Campus Drive, Saskatoon SK S7N 5A7. Telephone: (306)966-4785.

CERTIFICATE IN LABOUR STUDIES

This program was developed by the College of Commerce in conjunction with the Saskatchewan Labour Movement. The objective of the program is to provide members of the labour community with the necessary knowledge, abilities and skills to help them understand and cope effectively with the challenges facing the labour community. The program consists of the equivalent of six 12-week courses over a period of three years.

For further information on this program, contact the secretary of the Labour Studies Program, College of Commerce, University of Saskatchewan, 25 Campus Drive, Saskatoon SK S7N 5A7 or telephone (306)966-8449.

SCHOLARSHIPS AND PRIZES

UNDERGRADUATE AWARDS

Scholarships and prizes which are open only to undergraduate students of the College of Commerce are listed below.

Goodspeed Award - most distinguished graduating student at Spring and Fall Convocation	\$500
AMOCO Canada Bursary	3 at \$2,500
Atomic Bursary	\$200
Kevin Brayshaw Memorial Scholarship	2 at \$500
John Brennan Bursary	3 at \$1,200
Cameco Scholarship	Final Year Tuition
Canadian Occidental Petroleum Awards for Aboriginal Students in Commerce	2 at \$5,000
CMA Canada (Saskatchewan) Main Scholarship	\$1,000
CMA Canada (Saskatchewan) Subsidiary Scholarship	\$400
Canadian Petroleum Tax Society Taxation Prize	\$1,000
Certified General Accountants Association Scholarship	\$500
John D. Chrones Diamond Jubilee Bursary	\$500

Russell Ira Dunlop Memorial Bursary	\$700
Ernst & Young Accounting Prize	\$500
Gordon and Maureen Haddock Entrepreneurship Award in Commerce	\$500
Institute of Internal Auditors Prize	\$500
Investors Group Business Award in Commerce	\$1,000
KPMG Scholarship	\$500
Raj Manek Memorial Prize in Entrepreneurship	\$500
Manufacturers Life Scholarship in Commerce	\$250
Marketing Students' Society Scholarship	\$200
Foster M. Matheson Memorial Bursary	\$400
William McBean and Family Bursary	2 at \$1,000 (U.S.)
David W. McClement Award	\$1,600
Janice McLellan Memorial Scholarship	\$2,000
Harold Milvasky Award In Accounting	\$1,000
Phillips, Hager & North Scholarship	\$2,000
Saskatoon Commerce Students Society "College Involvement" Award	\$500
Saskatoon Human Resource Association Scholarship	\$1,000
Saskatchewan Association of Broadcasters - AI Foster Memorial Award	\$500
Saskatchewan Opportunities Corporation Bursary	\$2,500
Shell Canada Employment Equity Scholarship in Commerce	\$2,000
Surridge Memorial Scholarship	\$3,300
The Institute of Chartered Accountants of Saskatchewan Prize In Memory of J. H. Thompson	\$500
Joseph H. Thompson Scholarship	8 at \$3,250
University Undergraduate Scholarships	\$1,000

For full information on the above scholarships and on other scholarships, bursaries and prizes open to students of all colleges, consult the *Awards Guides* published separately.

GRADUATE PROGRAM AWARDS

Department Fellowships are available for M.Sc. students in accounting. These fellowships are funded by the Institute of Chartered Accountants of Saskatchewan.

FEES, PAYMENT OF FEES, CANCELLATIONS AND REFUNDS, AND COURSE CHANGES

See General Information section of the *Calendar*.

COMMERCE STUDENTS' ORGANIZATIONS

The Commerce Students' Society is the main student organization in the college organized to foster inter-college relations, to promote academic and social activities and to act as a liaison between students and faculty. In addition, each of the majors has a club whose purpose is to establish a professional network, to further develop the students' awareness of their fields and to be socially involved with students who have the same interests. Further information on Commerce student clubs and organizations can be obtained at the Commerce Student Society Office, Room 247 Commerce.

ADMISSION TO PROFESSIONAL ACCOUNTING ASSOCIATIONS

The Province of Saskatchewan grants formal recognition to three professional accounting organizations. These organizations have established formal arrangements with the University of Saskatchewan for the examination of students registered in their programs. These organizations are:

- The Institute of Chartered Accountants of Saskatchewan - 830 - 1801 Hamilton St., Regina SK S4P 4B4.
- The Society of Management Accountants of Canada - 202 - 1900 Albert St., Regina SK S4P 4K8.

• The Certified General Accountants' Association of Saskatchewan - 4-2345 Ave. C North, Saskatoon SK S7L 5Z5.

Admission to each organization is governed by its own by-laws. Complete information concerning admission requirements may be secured from each office.

Graduates of the College of Commerce wishing to proceed toward full professional recognition in any of these accounting organizations will be granted substantial credit toward the professional designation. The extent of the credit granted depends on the courses selected for the degree and the level of performance achieved. In any case, however, it will be necessary for these students to complete such additional study and examination requirements as may be determined by the University Boards of Examiners in Accounting and the governing body of the professional organization concerned. It will also be necessary for the students to complete such service requirements as may be determined by these professional bodies.

Students considering a professional accountancy career should consult with the office of the Assistant Dean before registration.

COURSE DESCRIPTIONS

See the General Information section of the *Calendar* for an explanation of the format used in course descriptions.

A list of texts will be available on request from the Commerce General Office after July 1, 2000.

NEW CURRICULUM COURSES

Course descriptions are listed by Department in this section. This numerical listing indicates under which department section each course is listed.

Course	Department Location
COMM 101.3	General Commerce
COMM 102.3	Not for Commerce Credit
COMM 104.3	Quantitative Analysis
COMM 109.0	General Commerce
COMM 110.0	General Commerce
COMM 200.3	Marketing
COMM 201.3	Accounting
COMM 202.3	Human Resource Mgt.
COMM 203.3	Finance
COMM 204.3	Marketing
COMM 205.3	Prod. & Operations Mgt.
COMM 206.3	Industrial Relations
COMM 207.3	Quantitative Analysis
COMM 209.0	General Commerce
COMM 301.3	Accounting
COMM 302.3	Accounting
COMM 303.3	General Commerce
COMM 304.3	Business Law
COMM 305.3	General Commerce
COMM 308.3	Accounting
COMM 309.0	General Commerce
COMM 321.3	Accounting
COMM 323.3	Accounting
COMM 329.3	Finance

COMM 332.3	Health Care Administration
COMM 333.3	Health Care Administration
COMM 337.3	Accounting
COMM 339.3	Health Care Administration
COMM 340.3	Management
COMM 342.3	Human Resource Mgt.
COMM 345.3	Management
COMM 346.3	General Commerce
COMM 348.3	Human Resource Mgt.
COMM 352.3	Marketing
COMM 354.3	Marketing
COMM 357.3	Marketing
COMM 363.3	Finance
COMM 364.3	Finance
COMM 366.3	Finance
COMM 367.3	Finance
COMM 382.3	Human Resource Mgt.
COMM 383.3	Industrial Relations
COMM 384.3	Human Resource Mgt.
COMM 386.3	Human Resource Mgt.
COMM 387.3	Industrial Relations
COMM 388.3	Human Resource Mgt.
COMM 393.3	Prod. & Operations Mgt.
COMM 395.3	Prod. & Operations Mgt.
COMM 401.3	Management
COMM 402.3	Human Resource Mgt.
COMM 404.3	Business Law
COMM 405.3	Taxation
COMM 406.3	Taxation
COMM 407.3	Taxation
COMM 410.3	Accounting
COMM 412.3	Accounting
COMM 413.3	Accounting
COMM 417.3	Accounting
COMM 419.3	Finance
COMM 421.3	Accounting
COMM 422.3	Accounting
COMM 433.3	Accounting
COMM 434.3	Health Care Administration
COMM 436.3	Health Care Administration
COMM 438.3	Accounting
COMM 441.3	Human Resource Mgt.
COMM 447.3	Management
COMM 450.3	Marketing
COMM 451.3	Marketing
COMM 452.3	Marketing
COMM 453.3	Marketing
COMM 455.3	Marketing
COMM 456.3	Marketing
COMM 459.3	Marketing
COMM 461.3	Finance
COMM 467.3	Finance
COMM 469.3	Finance
COMM 481.3	Industrial Relations
COMM 485.3	Industrial Relations
COMM 490.3	Management
COMM 491.3	Prod. & Operations Mgt.
COMM 492.3	General Commerce
COMM 493.3	Prod. & Operations Mgt.
COMM 495.3	Prod. & Operations Mgt.
COMM 498.3	Special Topics
ACC 400.3	Accounting
BSCOM 100.3	English
ENG 115.3	English
FIN 400.6	Finance
G BUS 400.6	General Business
HCA 400.6	Health Care Administration
HRM 400.6	Human Resource Mgt.

MKT 400.6	Marketing
POM 400.6	Prod. & Operations Mgt.

THE FOLLOWING COURSE MAY NOT BE USED FOR CREDIT TOWARD THE B.COMM DEGREE

COMM 102.3 (Formerly MGT 103) Introduction to Business Management 2(3L)

Examines the processes of management including environment and business analysis, planning, decision making, execution, and performance measurement. This course will make major use of case analyses, simulations, organizational audits or other forms of pedagogy that allow the student to assume the role of manager of the organization.

THE FOLLOWING COURSES MAY BE USED FOR CREDIT TOWARD THE B.COMM. DEGREE.

GENERAL COURSES

COMM 101.3 Introduction to Business 1/2(3L)

Successful enterprises must effectively integrate a variety of managerial processes and functions within the organization, while also maintaining effective relationships with key stakeholder groups. This course assists students to develop an understanding of the issues affecting business, the complex web of interrelationships involved in successfully dealing with these issues, and the organizational and managerial challenges involved in managing contemporary business organizations.

COMM 109.0 Library Research I Workshop

Introduces students to the University of Saskatchewan libraries and to the wide variety of electronic resources available to them.

COMM 110.0 Computer Skills

Introduces students to the computer skills necessary to successfully use computers and software in upper year courses. Consists of three (3) modules: General Computing, Spreadsheets and Word Processing.

COMM 209.0 Library Research II Workshop

Prerequisite(s): COMM 109 and 2nd year standing.
Introduce students to a variety of sources of industrial information including company reports, standard industrial classification schemes, statistical information and stocks and bonds.

COMM 303.3 Government Policy 1/2(1.5L-1.5S)

Prerequisite(s): Third year standing.

Introduces students to government structures and policy making processes. Included are the structure of governments (federal, provincial, municipal), the current political system and parties, market failures and potential solutions, opposing views on macro-economic policy in the context of current monetary and fiscal policy, government deficits and debt, and an overview of the world economic and social policies. Uses guest speakers to provide views from different perspectives such as business, labour, government, and other special interest groups. Current events and topics will be discussed and debated.

COMM 305.3 Creative Thinking, Problem Solving and Ethical Decision Making for Managers 1/2(3S)

Prerequisite(s): Third year standing.
Examines the processes underlying creative thinking, decision-making and problem-solving by individuals and groups inside organizations. Students will study techniques for enhancing these skills, and will critically examine their own decision-making styles and their creative potential. A framework for the consideration of ethical issues in decision making will be described. Explores the particular problems of two-party negotiations and multiple-party decision making.

COMM 309.0 Library Research III Workshop

Prerequisite(s): COMM 209.

Introduces students to primary and secondary materials relating to the Canadian legal system.

COMM 346.3 The Commercialization of Biotechnology 1/2(1.5L-1.5S)

Prerequisite(s): 60 credit units of university or 3rd year standing, with priority given to students registered in the Biotechnology program.

This course provides a practice oriented bridge between the laboratory and the world of commerce. It examines the theory and practice of launching new business ventures in the biotechnology industry. Practicing biotechnology managers, entrepreneurs and special advisors will describe their activities and experiences in a series of industry seminars.

Note: Students may receive credit for only one of COMM 346, 447 or 492.

COMM 492.3 Agribusiness Venture Management 1(1S-2P)

Prerequisite(s): Required courses in Agribusiness Minor in Agriculture or Agribusiness Theme in Commerce.

Assists students in developing and understanding the skills and tools required to prepare and present a complete and professional business plan for a business entity in the agricultural industry.

COMMERCE

Agriculture and Commerce students are expected to combine knowledge and skills to produce an Agricultural business plan. This course serves as the capstone course for Agriculture students taking the Agribusiness Minor as well as the required course for Commerce students taking an Agribusiness Theme.

Note: Students may receive credit for only one of COMM 346, 447 or 492.

COMM 498.3 Special Topics 1/2(3S)

Prerequisite(s): Permission of Department offering the class.

Develops students' awareness of a number of specialized topics of significance in the areas of specialization in the College of Commerce (Accounting, Marketing and Management, Finance and Management Science, Health Care Administration, General Business) through class discussion and individual research reports. Course content will vary, depending on when offered, student interests, and the instructor's interests.

ACCOUNTING

Permission of the Department of Accounting is required for all 300- and 400-level accounting courses. Students are advised not to take 400-level courses in accounting prior to their fourth year.

COMM 201.3 (Formerly ACC 120) Accounting and Business Decision Making 1/2(3L)

Helps the student understand, use and appreciate the limitations of information provided in an organization's financial statements. As such, the course examines what financial statements are, what they include and the means of deriving information for and from them. Specifically, the course will enable the student to: (1) link the results of management's financing, investing and operating decisions to financial statement reporting; (2) understand the boundaries and limitations of information in the financial statements; (3) demonstrate a basic but real awareness of financial accounting systems; and (4) use information in financial statements to help make various decisions about an organization.

COMM 301.3 An Introduction to Management Accounting for Future Managers 1/2(2L-1S)

Prerequisite(s): COMM 201.

Introduces students to the important role that management accounting plays in contemporary organizations, where ideas such as quality, continuous improvement, customer focus and employee empowerment are commonplace. Students are exposed to the management accounting information that supports decision making, learning, planning and controlling activities – in both operational and strategic contexts. Mastery of technical accounting details is

secondary to the need to understand the type of information that is appropriate in a given situation and how that information contributes to the management of the organization. Significant use of the case method is employed.

Note: This course is open only to students who are non-accounting majors.

COMM 302.3 Introduction to Management Accounting 1(2L-1T)

Prerequisite(s): COMM 104, COMM 201.
Corequisite(s): COMM 205.

An introduction to managerial accounting concepts and methods. This course exposes students to selected topics such as cost behavior, cost allocation, product costing, standard costing and variance analysis, budgeting, cost-volume-profit analysis, and pricing, and is based primarily on lectures and in-class problem-solving. A major budgeting assignment is included as part of the course, where students are expected to develop multi-period budgets under different scenarios.

Note: This course is restricted to accounting majors.

COMM 308.3 Cost Management Systems 2(2L-1S)

Prerequisite(s): COMM 302.

Corequisite(s): COMM 203.

A significant part of the course is devoted to providing students with an in-depth understanding of activity-based costing/activity-based management and their role in cost management. This will be complemented by examining topics such as target costing, kaizen costing and life-cycle cost management. Special attention will be paid to the implications on cost management systems of modern management practices such as just-in-time manufacturing systems, total quality management, lean manufacturing and the theory of constraints.

Note: Students who have completed ACC 335 may not take this course for credit.

COMM 321.3 (Formerly ACC 321) Corporate Financial Reporting I 1(1L-2S)

Prerequisite(s): COMM 201.

An intensive examination of professional pronouncements and practices regarding concepts, principles and procedures for recognizing, measuring and disclosing assets and related revenues and expenses which are presented in financial statements prepared for use by third parties. Within this knowledge base, skills regarding reading, analysis, diagnosis, evaluation and judgment are developed in a context of new and unfamiliar situations.

COMM 323.3 (Formerly ACC 323) Corporate Financial Reporting II 2(3L)

Prerequisite(s): COMM 321.

A continuation of corporate financial reporting as described for COMM 321 but focusing on issues regarding liabilities and owners' equity and related revenues and expenses. Consideration is also given to

cash flow analysis, the impact of various accounting methods on the reported results of a firm's activities, and interpretation of financial statements. Case assignments are used to develop teamwork and written and oral presentation skills.

COMM 337.3 (Formerly ACC 337) Business Information and Accounting Systems 1/2(3S)

Prerequisite(s): COMM 308.

Study of the role of the accounting system in a total management information system. Deals with the major considerations involved in the design and installation of accounting systems. Cases in systems review and analysis concerning matters such as internal control evaluation, forms design, and flow charting are used extensively. Manual, mechanical, and electronic data processing techniques are investigated in relation to their use in accounting systems.

COMM 410.3 (Formerly ACC 410) Selected Readings in Accounting 1/2(3S)

Prerequisite(s): COMM 308 and 323.

A reading course providing the student with an opportunity to undertake an extensive and exhaustive study of a limited set of contemporary issues in accounting.

COMM 412.3 (Formerly ACC 412) Accounting Theory 1/2(1.5L-1.5S)

Prerequisite(s): COMM 323.

A critical examination of contemporary problem areas in financial accounting theory. Selected topics are covered in depth. Panel discussions and debates are a vital aspect. Specific skill development focuses on how to learn and think creatively about accounting issues, develop reasoned positions and justification thereof, express criticisms in a constructive manner, improve written and oral communication abilities, and participate actively in discussions.

Note: It is highly recommended that students take COMM 412 and COMM 413 in the same term.

COMM 413.3 (Formerly ACC 413) Contemporary Issues in Accounting 1/2(3S)

Prerequisite(s): COMM 323.

Examines various contemporary issues facing the "accounting profession". These issues are drawn from both the academic and professional accounting literatures. The course challenges students to develop (more) informed positions on these various issues, and exercises and improves their skills in critical thinking, persuasive writing, and effective oral communication. Class meetings take place in an interactive, "seminar-style" format and include the use of formal debates. Students must also submit term papers.

Note: It is highly recommended that students take COMM 412 and COMM 413 in the same term.

COMM 417.3 (Formerly ACC 417) International Accounting 1/2(3S)

Prerequisite(s): COMM 301 or 302, and fourth-year standing in the College of Commerce.

Examines the underlying causes of international accounting problems in terms of both internal financial control and external financial reporting. Emphasis will be on understanding of the environmental, social, economic and legal influences which have affected accounting evolution in various countries.

COMM 421.3 (Formerly ACC 421) Auditing - External 1/2(3L)

Prerequisite(s): COMM 323.

Considers the demand for independent external audits, including environmental determinants (social, legal and professional) or individual auditor behaviour. The satisfaction of the demand for an audit is examined within a risk reduction expression of an auditor's opinion formulation process.

COMM 422.3 (not offered in 2000-2001) Auditing - Internal

To be developed.

COMM 433.3 (Formerly ACC 333) Accounting for Equity Interests 1/2(1L-2T)

Prerequisite(s): COMM 323.

Focuses on accounting and reporting issues associated with economic entities consisting of multiple parts. The simplifying assumption that corporations operate independent from other organizations is relaxed. Theory and practice related to accounting for business combinations, intercorporate investments, foreign currency denominated transactions and foreign investments will be examined. Accounting and reporting by not-for-profit organizations will be considered.

COMM 438.3 Management Planning and Control Systems 1/2(3L)

Prerequisite(s): COMM 308.

Corequisite(s): COMM 401.

Based primarily on the case method of instruction, this course provides students with a conceptual framework, an exposure to the component parts, and a systematic procedure so that they can begin to evaluate, design and implement management planning and control systems. Specific topics covered include: controlling discretionary expenditures, cost, profit and investment centres, transfer pricing, budgeting, performance measurement, innovation, compensation, and instilling ethical behavior in organizations.

ACC 400.3 Honours Seminar in Accounting 1&2(1.5S)

Prerequisite(s): Admission to the Honours Program.

Students in the Accounting Honours program shall register in this course. Readings in research methodology will be assigned and the student will conduct a

research project under the supervision of a faculty member. A report on the research will be presented to the regular Department Research Seminar. Students registered in this course must attend this regular Department Seminar.

BUSINESS LAW

COMM 304.3 (Formerly BUSLW 111) Introduction to Business Law 1/2(3L)

An introduction to the general principles of law relating to contract and tort. Special contracts to be considered include agency, assignment, bailment, employment, guarantee, insurance, negotiable instruments, sale of goods, and contracts creating a security interest in goods. Some aspects of the law relating to real property, partnership and corporations will be discussed.

COMM 404.3 (Formerly BUSLW 401) Business Law 1/2(3L)

Prerequisite(s): COMM 304.

Provides a more comprehensive examination of several of the topics surveyed in COMM 304. Special attention will be given to those aspects of the law relating to real property, negotiable instruments secured transactions, partnerships and corporations. Other topics include administrative law, wills, creditor rights (including bankruptcy) and trade practices.

COMPUTER SCIENCE

CMPT 100.3 Introduction to Computing

For details see the College of Arts and Science section of the *Calendar*.

CMPT 111.3 Computer Programming and Algorithmic Analysis

For details see the College of Arts and Science section of the *Calendar*.

CMPT 115.3 Principles of Computer Science

For details see the College of Arts and Science section of the *Calendar*.

CMPT 275.3 Organizational Information Systems 1/2(3L)

Prerequisite(s): CMPT 100.

Studies the development of information systems in organizations. The development life cycle of information systems is used as a framework for studying the management of systems development and the evaluation of opportunities for improving information systems within organizations.

Note: This class may not be taken for credit at the same time or subsequent to CMPT 250 or CMPT 370. Also, this course cannot be part of a major in Information Systems Development, or a major in Computer Science in the College of Arts and Science.

CMPT 400.3 Research Topics in Computer Science

For details see the College of Arts and Science section of the *Calendar*.

ENGLISH

BSCOM 100.3 Business Communication 2(3L)

Prerequisite(s): 1 of ENG 111.3, 112.3, 113.3, or 114.3 or old 115.3.

Introduces effective styles and formats of business communications including memorandums, letters, reports, resumes, visual aids, and oral presentations. Each type of communication will be practiced. Common problems encountered by professors in the College of Commerce will be discussed.

Note: This course is taught by the Department of English in the College of Arts and Science.

First year students must choose one of ENG 111.3, 112.3, 113.3 or 114.3. This class must be taken in Term 1. For the course description of these classes, please see the College of Arts and Science section of the *Calendar*.

FINANCE

Permission of the Department of Finance and Management Science is required for all 300- and 400-level finance classes. COMM 203 (FIN 260) is prerequisite to all senior finance courses in addition to prerequisites stated with each specific course description. Students are advised against taking 400-level finance courses prior to their fourth year. The department may not offer all the finance electives in any given year.

COMM 203.3 (Formerly FIN 260) Introduction to Finance 1/2(3L)

Prerequisite(s): COMM 104.

Deals with the functions of the financial manager, including the problems and techniques of financial decision-making. Includes: goals of the firm; management of working capital; financial problems and decisions involving intermediate and long-term financing, capital budgeting under certainty and capital structure as it relates to weighted average cost of capital.

COMM 329.3 Personal Finance 1/2(3L)

Prerequisite(s): COMM 203.

Teaches the skills and techniques of personal financial planning. Topics include the financial life cycle hypothesis and other theories as they apply to individuals and families; the impact of taxation on financial plans; saving and investment planning; consumer credit and debt management;

acquisition and sale of personal assets; life, health, accident, disability, auto and home insurance; leisure and recreation planning; personal bankruptcy and insolvency; retirement, wills and estate planning; and the preparation of personal financial plans.

COMM 363.3 (Formerly FIN 363) Intermediate Corporate Finance 1/2(3L)

Deals with analytical techniques and theory of corporate finance. Covers investment and financing decisions including leasing, take-overs, corporate failures and reorganizations as well as other intermediate-level topics in the area of corporate finance. The concept of financial mobility is also emphasized.

COMM 364.3 (Formerly FIN 364) Risk and Insurance 1/2(3L)

Deals with the concepts of risk, risk measurement and treatment, the various kinds of insurance including life, health and social security insurance; property and liability insurance; insurance institutions, contracts regulation; other topics include theft insurance; surety bonds, re-insurance, insurance and inflation, and business risk management.

COMM 366.3 (Formerly FIN 366) International Business Finance 1/2(3L)

Prerequisite(s): COMM 363.

The problems, opportunities and questions confronting the financial management of multinational enterprises are analysed. Consideration is given to macro aspects of international finance including the problems of international liquidity and related institutional developments as inputs to the financial decision making of multinational enterprises.

COMM 367.3 (Formerly FIN 367) Security Analysis and Evaluation 2(3L)

Prerequisite(s): COMM 363.

The principles and techniques of investing in securities are discussed. The material covers sources and analysis of investment information, evaluation of risks and returns associated with various investment instruments. Security analysis includes fundamental and technical approaches.

COMM 419.3 Derivative Securities 1/2(3L)

Prerequisite(s): COMM 207 and 367.

Deals selectively with the theories, strategies and applications of derivative securities. Topics include futures and forward contracts, swaps, standard options, exotic options and other derivative securities on different underlying assets; valuation techniques; empirical studies; governance and regulation of derivative securities trading and exposure; and management of financial risks.

COMM 461.3 (Formerly FIN 461) Theory of Finance 1(3L)

Prerequisite(s): COMM 207 and 367.

Intensive treatment is given to selected areas in finance, including capital budgeting; cost of capital and capital structure; dividend policy; evaluation of growth and expansion of business firms; evaluation of portfolio performance.

COMM 467.3 (Formerly FIN 467) Portfolio Theory and Management 1(3L)

Prerequisite(s): COMM 367.

Theory and practice of portfolio management for the purpose of selecting various financial instruments to meet the preference of investors. Topics include: diversification effects, evaluation of performance, timing for buying and selling financial instruments and use of computers, as applied to portfolio management.

COMM 469.3 (Formerly FIN 469) Management of Financial Institutions 2(3L)

Prerequisite(s): COMM 367.

The managerial problems of some important financial institutions such as chartered banks, insurance companies, trust companies, mortgage and loan companies, pension funds, and investment companies; management techniques of assets and liabilities of these financial institutions; the regulatory environment. This course will be built around case discussion, lectures, and reading material on the latest issues in the management of the relevant financial institutions.

FIN 400.6 Honours Seminar in Finance 1&2(3S)

Prerequisite(s): Admission to the Honours program.

Directed readings and individual research in the area of Finance. The major course requirement involves the preparation of an Honours research paper under the supervision of one or more faculty (Honours Advisors) in the particular area of specialization. The Honours paper is normally presented at a department seminar.

GENERAL BUSINESS

G BUS 400.6 Honours Seminar in General Business 1&2(3S)

Prerequisite(s): Admission to the Honours program.

Directed readings and individual research in the areas of general business. The major course requirement involves the preparation of an Honours research paper under the supervision of one or more faculty (Honours Advisors) in the particular area of specialization. The Honours paper is normally presented at a department seminar.

COMMERCE

HEALTH CARE ADMINISTRATION

New applicants will not be admitted to this major nor will Health Care Administration courses be scheduled in 2000-2001.

COMM 332.3 (Formerly HCA 332) Introduction to Health Care Administration 1(3L)

Introduces the student to the administrative structures of health care services in Canada and to the role expectations of different groups and organizations involved in the delivery of health care services.

COMM 333.3 (Formerly HCA 333) Health Agencies 2(3L)

Examines the pattern, structure and operation of the various components associated with modern health care delivery systems. The components examined include community health centres, hospitals, nursing homes, home care systems, and various other public health services.

COMM 339.3 (Formerly HCA 339) Field Project 3(P)

Prerequisite(s): COMM 333.

Provides students with the opportunity to analyse and develop solutions to actual problems in health administration. The student, now an administrative resident in a health care organization, works under the direction of a senior executive, called a preceptor. The professor assumes overall supervision for the students working under the daily direction of preceptors.

COMM 434.3 (Formerly HCA 434) Health Care Law and Ethics 1/2(3L)

Prerequisite(s): COMM 332 and 333.

Divided into three major sections. Section one provides a brief review of the Canadian Legal System and the specific portions which affect Health Care Organizations. Section two covers the legal concerns of patients and Health Care Professionals in the context of receiving treatment and negligence. Section three covers broad community-related issues which affect Health Care Organizations. Attention is paid throughout to the interconnection of ethical issues and legal issues.

COMM 436.3 (Formerly HCA 436) Policy Formulation and Planning in Health Care Administration 1/2(3S)

Prerequisite(s): COMM 333.

Deals with program and service planning in health care institutions at the institutional, community and regional levels, determination of needs, setting of priorities, the planning process, implementation of evaluation.

HCA 400.6 Honours Seminar in Health Care Administration 1&2(3S)

Prerequisite(s): Admission to the Honours program.

Directed readings and individual research in the areas of health care administration. The

major course requirement involves the preparation of an Honours research paper under the supervision of one or more faculty (Honours Advisors) in the particular area of specialization. The resulting Honours paper is normally presented at a department seminar.

HUMAN RESOURCE MANAGEMENT

COMM 202 (HRM 243) is prerequisite for all courses in this area in addition to those stated with each course.

COMM 202.3 (Formerly HRM 243) Introduction to Organizational Behaviour 1/2(3S)

Introduces various behavioural concepts and tools that will assist the administrator in both understanding behaviour in organizations and enhancing organizational effectiveness. Topics include the role of the administrator, schools of management thought, forces affecting employee and work group behaviour, leadership and supervision, interpersonal and organizational communication, and organizational change.

COMM 342.3 (Formerly HRM 342) Organization Structure and Design 1/2(3S)

Prerequisite(s): COMM 202.

Completes the introduction to organizational behaviour begun in COMM 202 by providing and understanding of the theory, research, and managerial choices relevant in structuring, designing, and maintaining effective organizations. A contingency approach will be used to examine the influence of factors such as environment, goals and strategy, and technology on the structure and behaviour of organizations. Methods for organization development and change will also be introduced and discussed.

COMM 348.3 (Formerly HRM 348) Human Aspects of Administration 1/2(3S)

Prerequisite(s): COMM 202.

Extended coverage of topics covered in COMM 202 with a focus on leadership. Uses various media to examine theories of and issues in leadership in organizations. Cases, role playing and seminars are used to provide practical exposure to leadership issues and problems.

COMM 382.3 (Formerly HRM 382) Employment Law 1/2(3L)

Deals with four major statutes and public policies comprising employment law: Employment Standards, Human Rights, Occupational Health and Safety, and Workers' Compensation legislation.

COMM 384.3 Workplace Health & Safety 1/2(3L)

Prerequisite(s): COMM 206 or permission of the instructor.

Acquaints students with the full-scope of job-related safety and health hazards, the key institutions and their responsibilities including government, industry, labour

medical/scientific, and industrial engineering. Historical and economic developments, enforcement and compliance will be reviewed. Special emphasis will centre on the element of an effective workplace health and safety program.

COMM 386.3 (Formerly HRM 386) Personnel Management 1/2(3L)

Prerequisite(s): COMM 202 and 206.

Primarily concerned with the problem of staffing large organizations. Topics include procurement; employee interviewing, testing and placement; wage and salary administration; and other topics pertinent to the personnel management function.

COMM 388.3 (Formerly HRM 388) Compensation 1/2(2L-1P)

Prerequisite(s): COMM 206.

Deals with compensation theory and practice. Topics include job evaluation, wage surveys, performance evaluation, incentive systems, benefits and legal concerns in developing and administering compensation systems in organizations. The course's primary focus is a major project involving students in designing a compensation plan for an organization.

COMM 402.3 Management Skills 1/2(3S)

Prerequisite(s): Open to Commerce students in their graduating year.

This course focuses on the skills managers require to effectively "get things done" in organizations. The course concentrates on ten skills that research identifies as those most frequently associated with effective managers: verbal communication, managing time and stress, motivating and influencing others, delegating, setting goals and articulating vision, self-awareness and empathy, team building, managing conflict, problem recognition and problem solving and managing individual decisions. Skill learning will involve some lectures, but will focus primarily on student involvement through cases, exercises and role playing.

COMM 441.3 (Formerly HRM 441) High Involvement Work Systems 1/2(3S)

Prerequisite(s): COMM 202.

Examines the various elements for creating high involvement work systems including job and task redesign, ergonomics, self-managed work teams, participative management, financial participation, joint labour-management committees, joint consultation through worker councils or board representation and employee ownership. The evidence on the consequences of each of the elements will be assessed, and implementation issues will be examined.

HRM 400.6 Honours Seminar in Human Resource Management 1&2(3S)

Prerequisite(s): Admission to the Honours program.

Directed readings and individual research in the areas of human resource management. The major course requirement involves the

preparation of an Honours research paper under the supervision of one or more faculty (Honours Advisors) in the particular area of specialization. The resulting Honours paper is normally presented at a department seminar.

INDUSTRIAL RELATIONS

COMM 206 (INDRL 281) is prerequisite for all courses in this area in addition to those stated with each course.

COMM 206.3 (Formerly INDRL 281) Employment and Industrial Relations 1/2(3L)

Investigates an array of perspectives of industrial and employment relations in work organizations. Examines the economics, political and social forces affecting the actors in these settings including the institutional framework affecting their practices and stresses the phenomenon of collective action as revealed through union and management strategies.

COMM 383.3 (Formerly INDRL 383) Industrial Relations and Labour Markets 1/2(3S)

Prerequisite(s): COMM 206.

A critical analysis of the economic foundation of trade unions and industrial relations. Major topics include the sources of union power, trade union wage policy, economic effects of trade unions, and income policy and collective bargaining.

COMM 387.3 Labour Law 1/2(3S)

Prerequisite(s): COMM 206.

Introduction to the collective bargaining policy, and particularly the Saskatchewan Trade Union Act and major labour relations board rulings. Rights arbitration will also be covered.

COMM 481.3 (Formerly INDRL 481) Collective Bargaining 1/2(3S)

Prerequisite(s): COMM 206.

Provides students with an understanding of the structures, processes and dynamics of collective bargaining. Among other topics it addresses dispute resolution mechanisms and current bargaining issues. Contains a bargaining simulation exercise.

COMM 485.3 (Formerly INDRL 485) Comparative Industrial Relations Systems 1/2(3S)

Analyses the collective bargaining process by a comparison of the history, structure and function of labour organizations, primarily in the Western democracies. However, some attention will be paid to the roles of trade unions, employers and the state in developing countries and in the countries making the transition from centralized state planning.

MANAGEMENT

Third year standing in the College of Commerce is required to enrol in all Management courses.

**COMM 340.3 (Formerly MGT 340)
Introduction to International Business**

1/2(3L)

Introduces the student to the global setting in which international business decisions are made. In addition to the basic economic factors, socio-cultural, legal, and political considerations are examined. Emphasis is placed on the factors which are relevant to decision-making in a wide range of international business functions (e.g. marketing, finance) and international business forms (e.g. export-import, foreign manufacturing, joint ventures).

**COMM 345.3 (Formerly MGT 345)
Business and Public Policy**

1/2(3S)

Considers various areas of government activities which affect business decision-making and considers their impact on management decision-making.

**COMM 401.3 (Formerly MGT 443)
Business Policy I**

1/2(3S)

Prerequisite(s): Open to Commerce students in their graduating year.

An integrative course which focuses on the functions and responsibilities of senior management. Deals with the concept of organizational strategy and how it is formulated, developed and implemented in actual situations.

**COMM 447.3 (Formerly MGT 447)
Entrepreneurship and Small Business Management**

1/2(1S-2P)

Prerequisite(s): Fourth-year standing in College of Commerce.

Examines the processes involved in and skills required for the successful formation of new business ventures and the on-going management of small businesses. Students can examine their own entrepreneurial potential and experience the process of new venture formation and financing through the preparation and formal presentation of a plan for the initiation of a business venture of their own choice.

Note: Students may receive credit for only one of COMM 346, 447 or 492.

**COMM 490.3
Field Study in Management**

Provides students with an opportunity to execute an in-depth investigation of a topic of special interest to management within a different cultural environment. The venue or the country where the student will be stationed may vary with each offering.

MARKETING

Permission of the Department of Management and Marketing is required for all 300- and 400-level marketing courses. COMM 200 or COMM 204 (MKT 251) is prerequisite for all other courses in marketing. Additional prerequisites are stated with each course.

**COMM 200.3
Introduction to Agribusiness Marketing**

1/2(3L)

Provides students with an introduction to the principles and concepts of marketing as applied to the agribusiness industry. In this context, business activities are analyzed from the point of view of recognition, stimulation and satisfaction of customer demand. Specific topics include market segmentation, consumer behavior, marketing mix strategies, marketing research and marketing ethics.

Agribusiness cases and examples are extensively used to illustrate effective marketing principles, strategies and practices.

Note: This course is an alternative to COMM 204 and students will not receive credit for both COMM 200 and 204.

**COMM 204.3 (Formerly MKT 251)
Introduction to Marketing**

1/2(3L)

Introduces the student to the marketing concept in business. Business activities are analysed from the point of view of recognition, stimulation and satisfaction of consumer demand.

Note: Students will not receive credit for both COMM 200 and 204.

**COMM 352.3 (Formerly MKT 352)
Marketing Analysis and Planning**

1/2(2.5S-.5P)

Corequisite(s): COMM 301.

Concentrates on the development of marketing strategies. An operational framework is built for analysing the marketing environment and for selecting among strategic alternatives. Case analyses predominate.

**COMM 354.3 (Formerly MKT 354)
Consumer Analysis**

1/2(3S)

Considers factors influencing consumer behaviour as a focal point of marketing decision making. Topics include market segmentation and positioning, environmental and individual determinants of consumer behaviour and consumer decision processes. This material is analysed for its usefulness in designing, evaluating and implementing marketing strategies.

**COMM 357.3 (Formerly MKT 357)
Marketing Research**

1/2(2S-1P)

Corequisite(s): COMM 207.

Examines the principles and procedures associated with the collection and analysis of relevant information in the context of

solving practical marketing problems. Students have the opportunity to apply these principles at each stage of the marketing research process: problem definition, research design, data collection, data analysis, and report preparation.

**COMM 450.3 (Formerly MKT 450)
Current Issues in Marketing**

1/2(2S-1P)

Prerequisite(s): COMM 352.

Deepens the student's understanding of a specialized area in the field of marketing. Potential topics include marketing of agricultural products, business to business marketing, management of the sales forces, the impact of new technology on marketing practice, and advanced marketing research. Students are advised to contact the instructor of the department office for more specific details.

**COMM 451.3 (Formerly MKT 451)
Marketing Communication**

1/2(2S-1P)

Prerequisite(s): COMM 352 and 354 or permission of Department.

Introduces students to the basic concepts which underlie the promotional activities of the firm. The concept of the promotional mix is introduced and the proper strategic roles for advertising, personal selling and sales promotion are discussed in the context of the findings of communication theory.

**COMM 452.3
Services Marketing**

1/2(2S-1P)

Prerequisite(s): COMM 352.

Considers the unique marketing issues and problems facing service organizations. Issues considered include the role of the client, quality in service organizations, demand management and pricing problems. Within the overall context of the service sector the course also considers marketing issues related to health care and non-profit organizations.

**COMM 453.3 (Formerly MKT 453)
Marketing Logistics Management**

1/2(3S)

Prerequisite(s): COMM 352.

Focuses on the physical distribution element of the marketing mix. Deals with the cost and value added to products or services by making them available in the desired condition when and where they are needed while making the greatest contribution to the firm. Major topics include transportation, inventory levels, processing customer orders, warehousing, packaging, facility location, materials handling and other activities directed to the achievement of customer service standards.

**COMM 455.3
Marketing Strategy: Implementation and Control**

1/2 (3S)

Prerequisite(s): COMM 352.

Focus is on practical studies of how marketing strategies get accomplished in representative market situations. Emphasis is on the how-to-do of strategy formulation. Sharpens student understanding and

appreciation for the organizational component of marketing: the human resources, processes, and analytical issues relevant to the implementation of marketing programs and the execution of strategy. Examines issues involved in implementing marketing strategies by focusing on the allied areas of marketing programs, sales management, and marketing organization and control.

**COMM 456.3 (Formerly MKT 456)
International Marketing**

1/2(3S)

Prerequisite(s): COMM 340.

Examines the managerial aspects of international marketing activities of the firm. The various decision areas in marketing including marketing research, product policy, pricing, distribution, and promotion are considered in an international context. Also presented are the problems relating to the formulation and implementation of an integrated marketing plan for the firm's international operations.

**COMM 459.3 (Formerly MKT 459)
Management of Marketing Channels**

1/2(3S)

Prerequisite(s): COMM 352.

Examines the activities and technologies associated with the distribution of goods and services from both societal and managerial perspectives. Topics include design and management of channels, distribution systems including franchising, shopping centres and other types of institutions. Various topics related to retail management are also considered.

**MKT 400.6
Honours Seminar in Marketing**

1&2(3S)

Prerequisite(s): Admission to the Honours program.

Directed readings and individual research in the area of Marketing. The major course requirement involves the preparation of an honours research paper under the supervision of one or more faculty (Honours Advisor(s) in the particular area of specialization. The resulting honours paper is normally presented at a department seminar.

MATHEMATICS

**MATH 110.3
Introduction to Calculus**

For details, see the College of Arts and Science section of the *Calendar*.

PRODUCTION AND OPERATIONS MANAGEMENT

**COMM 205.3 (Formerly POM 391)
Introduction to Production and Operations Management**

1/2(3L)

Prerequisite(s): COMM 104.

Introduction to elements and decision-making tools in production and operations management including product and service design, location planning, process selection and capacity planning, facility

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lay-out, design of work systems, aggregate planning, inventory management, materials requirement planning, just-in-time systems, scheduling, project management, waiting lines, and quality assurance.

Note: Students with credit for QUANT 391 or POM 391 may not take this course for credit.

COMM 393.3 (Formerly POM 393) Management Science 1(3L)

Prerequisite(s): COMM 104.

Introduction to selected quantitative decision-making tools used in management. Topics covered are linear programming, transportation and assignment problems, integer and goal programming, network models, simulation, decision analysis and dynamic programming. Use will be made of available computer programs.

Note: Students with credit for QUANT 393 or POM 393 may not take this course for credit.

COMM 395.3 (Formerly POM 395) Business Forecasting 2(2.5L-.5S)

Prerequisite(s): COMM 104.

The process of business forecasting involves the study of historical data to discover their underlying tendencies and patterns and the use of this knowledge to project the data into future time periods as forecasts. Topic areas include moving averages and exponential smoothing methods including Holt's and Winter's models, regression analysis, multiple regression including validation of model, selection of the best model and seasonal analysis, time series analysis, regression of time series data, Box-Jenkins (ARIMA) methodology, and judgmental elements in forecasting. The approach will involve less mathematical exposition and more applications of forecasting in business using mini cases. Use is made of available computer programs.

COMM 491.3 (Formerly POM 491) Purchasing and Materials Management 1(3L)

Prerequisite(s): COMM 205.

Introduction to concepts and techniques applied in industrial purchasing and materials management. The purchasing

topics include operating procedures, supplier selection, price determination, bidding and negotiation, cost and value analysis, and supplier relations and partnerships. The materials management topics include production planning and control, inventory control systems and models including distribution inventory systems, and materials handling and warehousing.

COMM 493.3 (Formerly POM 493) Total Quality Management 1(3L)

Prerequisite(s): COMM 205.

Basic concepts of total quality control, strategic quality planning, quality value and engineering, loss function and quality level, statistical process control, management of process quality, quality and operation results, Taguchi methods, preventive maintenance, other aspects of quality management.

COMM 495.3 (Formerly POM 495) Business Logistics Modelling 2(3L)

Prerequisite(s): COMM 205.

Business logistics deals with the distribution of goods and services. In the past this area has mainly been interested in the physical distribution, transportation, materials' storage and handling, production scheduling, order processing, and warehousing decisions surrounding physical commodities. However, in the service section and knowledge-based industries, the distribution function revolves around information systems and computer networks such as the Internet. This course attempts to explore these issues and to develop the models required to analyse the distribution of both physical and information commodities. Computer modelling and the Internet will also be used to investigate these logistical decisions.

POM 400.6 Honours Seminar in Production and Operations Management 1&2(3S)

Prerequisite(s): Admission to the Honours program.

Directed readings and individual research in the area of production and operations management. The major course requirement involves the preparation of an Honours research paper under the

supervision of one or more faculty (Honours Advisors) in the particular area of specialization. The resulting Honours paper is normally presented at a department seminar.

QUANTITATIVE ANALYSIS

COMM 104.3 (Formerly QUANT 194) Statistics I 1/2(3L)

Prerequisite(s): MATH 110.

Descriptive statistics, index numbers, probability concepts, probability distributions, sampling distributions, statistical inference - estimation and hypothesis testing. Introduction to time series forecasting (moving averages and exponential smoothing).

COMM 207.3 (Formerly QUANT 295) Statistics II 1/2(3L)

Prerequisite(s): COMM 104.

Chi-square contingency test, goodness-of-fit tests. Analysis of variance, simple linear regression and correlation. Multiple regression and correlation. Nonparametric statistics, statistical decision theory, some statistical applications in quality control.

TAXATION

Permission of the Department of Accounting is required for all 300- and 400-level taxation courses.

COMM 405.3 (Not offered 2000/2001) Taxation - Taxation and Managerial Decisions 1/2(3L)

Prerequisite(s): Fourth-year standing.

Students acquire an understanding of the fundamentals of the Canadian tax system and its impact on business and personal decision-making. The Canadian income tax structure is examined, a theory for tax planning is developed, and specific tax planning topics are discussed.

Note: Students may receive credit for only one of COMM 405.3 or COMM 406.3

COMM 406.3 (Formerly TAX 406) Taxation - Liability for Tax and Computation of Net Income 1(3L)

Prerequisite(s): COMM 321.

Exposes students to the technical provisions of the Income Tax Act and their interpretation and application. In particular, the course examines the liability for tax and the computation of net income for tax purposes. Emphasis is placed on learning how to read, understand and apply the legislation itself. Students are also introduced to the skills necessary to research a tax issue.

Note: Students may receive credit for only one of COMM 405.3 or COMM 406.3

COMM 407.3 (Formerly TAX 407) Taxation - Individual and Corporate Taxes Payable and Tax Planning 2(3L)

Prerequisite(s): COMM 321, COMM 406.

Further exposes students to the technical provisions of the *Income Tax Act*, with continued emphasis on learning to read the legislation with understanding. In particular, the course examines the determination of taxable income and taxes payable for individuals and corporations, the application of the provisions of the *Act* to various business situations and reorganizations, as well as tax planning issues related to these topics. Students are given the opportunity to further develop their tax research skills.

Commerce students take a number of courses offered by the College of Arts and Science to meet core requirements for the Commerce degree and for requirements in majors and electives. For course descriptions, see the College of Arts and Science section of the *Calendar*.