4 PROGRAM CURRICULUM AND GRADING

4.1 Jurisdiction
Students of Smith School of Business at Queen's University are governed by the regulations, policies, and practices of this institution. It is the responsibility of every student in the Commerce Program to read and understand these policies, regulations, and requirements.

Commerce students registered in courses offered through another Faculty or School are governed by the academic regulations of the Commerce Program. This means that if students have questions about rules, policies, or regulations, they should ask the Commerce Office - even if the question is about a course they are taking in a different faculty. For example, if students have questions about an appeal or a request for academic consideration in an Arts and Science course they should ask the Commerce Office. There is an exception when it comes to Academic Integrity. For more information, see 6.1.2 Process for Investigating Suspected Departures from Academic Integrity.

Although Commerce students registered in courses offered by another Faculty or School are governed by the academic regulations of the Commerce Program, students are expected to follow the rules and policies of other Faculties, Schools, and instructors when taking courses outside of the Smith School of Business.

4.1.1 Students Registered in Multiple Programs within Queen's University
Students may be registered in multiple programs at once (for example, certificate and dual degree programs). In this case, when it comes to an individual course, students follow the academic regulations of the Faculty under which the course is registered. For example, students in a dual degree program register some courses under their Bachelor of Commerce, and some courses under their Arts and Science degree program. Questions about courses registered under the Arts and Science degree (e.g. appeals, degree requirements) should be directed toward the Faculty of Arts and Science.

4.2 Course Registration
Students are responsible for ensuring that they are registered in the appropriate required and elective courses for their year of study to meet degree requirements. For more information see 4.4.2 Required and Elective Courses. If you have questions, please speak with an Academic Advisor in the Commerce Office. They can help to answer questions about degree requirements and course enrollment. The Academic Advising Report, available on your SOLUS account, is also a helpful resource.

Students are permitted to make changes to their courses using SOLUS. Students are encouraged to consult the Office of the University Registrar (http://www.queensu.ca/registrar/) for information on academic and financial deadlines.

4.3 Timeframe
Once registered, students typically complete the program in four (4) years. However, there may be circumstances that change this timeline. If you have questions about your path through the program, speak with an Academic Advisor. An Advisor can help to develop a plan that works for you.

4.3.1 Leave of Absence
Sometimes, students may want to pause their studies for a term or a year. This may be due to extenuating circumstances, an employment or athletic opportunity, or another reason. Students who would like to pause their studies should speak to an Academic Advisor about requesting a Leave of Absence (LOA).

The process to request a LOA is as follows:

- Students wishing to take an LOA should contact an Academic Advisor.
- To be eligible for an LOA, students must normally be in Good Academic Standing in the program, or have extenuating circumstances (see 6.3.1 Extenuating Circumstances). However, there may be exceptions to this policy, depending on the circumstances. Speak to an Academic Advisor about submitting a written request to the Associate Dean, Undergraduate (or delegate).
- Depending on the circumstances, students may be asked to submit documentation to support their request (see 7.1.2 Official Documentation).
- Supporting documentation may also be requested before returning to studies.

Students who are on an LOA must notify the Commerce Office in writing of their intention to return to their studies at least two (2) months prior to the beginning of the new academic session. This is to ensure students are able to enroll in courses before the new term begins.

Students may not take any courses at Queen's during their LOA, nor may students take any university credits for the purposes of transfer to their Bachelor of Commerce degree.
Students who are interested in taking one or two courses, rather than pausing their studies completely, should ask for permission to take a reduced course load rather than an LOA. Speak to an Academic Advisor about this option.

4.3.2 Requests for Extensions to the Maximum Term of Study

While students typically take four (4) years to complete the degree, any student may extend their degree by up to two (2) years. Students who wish to take up to six (6) years to complete their degree do not require any special permission.

Extensions beyond six (6) years may be requested for a number of reasons. At any point, should students need to extend their term of study beyond a total of six (6) years, they should speak to an Academic Advisor about submitting a request to the Associate Dean, Undergraduate (or delegate). It is possible to complete your degree even if you have not been an active student for a number of terms.

Any questions regarding extending the maximum term of study should be directed to the Commerce Office.

4.3.3 Requirement to Withdraw: One Year and Three Years

A student who is required to withdraw from the Commerce Program for one year (RTW 1) or three years (RTW 3) for failing to meet the Academic Progression Requirements or for violations of academic integrity will not have the prescribed period of withdrawal included in the calculation of the maximum term of study. Students may not take any courses at Queen's during the period in which they are required to withdraw, nor may students take any university credits for the purposes of transfer to their Bachelor of Commerce degree. When a student returns to studies following an RTW 3, any further violation(s) of the Academic Progression Requirements will result in a requirement to withdraw from the Commerce Program permanently. For more information, please see 5 Academic Regulations and Standing (https://queensu-ca-public.courseleaf.com/business/bachelor-commerce/academic-regulations/).

4.4 Degree Requirements and Courses

The Bachelor of Commerce program requires students to complete 126.0 units. To be eligible for graduation, students must complete all degree requirements, and uphold and/or meet each of the Academic Regulations. For more information, see 5.0 Academic Regulations and Standing.

Course offerings and program requirements change periodically. The Commerce Program administration works in conjunction with the Undergraduate Curriculum Committee to ensure that changes in the curriculum are made with the least amount of disruption to continuing students.

4.4.1 Course Weightings

Courses offered in one (1) term are typically weighted at 3.0 units, while courses offered over two (2) terms are typically weighted at 6.0 units.

The majority of Commerce courses are term-length courses worth 3.0 units each. COMM 502 is worth 6.0 units and COMM 503 is worth 9.0 units. Courses offered in other faculties may vary in unit weight.

4.4.2 Required and Elective Courses

Required Commerce courses must be taken at Queen's University. Typically, equivalent courses offered by other universities or other faculties at Queen's will not satisfy Bachelor of Commerce degree requirements.

Exceptions may apply to transfer students who have completed equivalent courses prior to enrolling in the Bachelor of Commerce Program, or to students who have completed courses through an International Baccalaureate or Advanced Placement program in high school. For more information see 4.4.9 Transfer Credit.

Exceptions may also apply if there are extenuating circumstances that prevent a student from completing a core course at Smith. Please speak to an Academic Advisor if you have questions. Any exceptions must be approved by the Associate Dean, Undergraduate.

Please note that 200-level and 600-level courses are not open to students registered in the Bachelor of Commerce Program.

- Students Starting Before Fall 2021 (https://queensu-ca-public.courseleaf.com/business/bachelor-commerce/curriculum/pre2021/)
- Students Starting Fall 2021 and After (https://queensu-ca-public.courseleaf.com/business/bachelor-commerce/curriculum/fall2021/)

4.4.3 Course Load

Students are required to be registered as full-time students. A 60% course load in the regular Academic Session (September – April) is required to be a full-time student and maintain Good Academic Standing. See 4.5.5 Dean's List for information on course load and Dean's List eligibility. For more information, see 4.4.2 Required and Elective Courses (p. 2).

- For first- and second-year students, a 60% course load is 21.0 units, and an 80% course load is 27.0 units.
- For third- and fourth-year students, a 60% course load is 18.0 units, and an 80% course load is 24.0 units.
• For students participating in international exchange, courses taken at the partner school count toward the unit total.

Students are advised to discuss their program plan with an Academic Advisor in the Commerce Program if they plan to take less than a 100% course load. An advisor can help you map out a path through the program and ensure you are able to complete your degree requirements.

If a student in their final year of study needs less than a 60% course load to complete degree requirements, there will be no implications for academic progression if the student is enrolled in the units needed to complete the Bachelor of Commerce degree. There will be implications for Academic Standing if a student in the final year of study is enrolled in less than a 60% course load, and is not enrolled in the units necessary to complete the degree. In this case, students should request permission for a reduced course load. See Chapter 4.4.6.1 Requests for a Reduced Course Load for more information.

Students should note that many external bodies (e.g. OSAP, Revenue Canada, scholarship agencies, or other academic institutions) may have different definitions of full-time or part-time course load for the purposes of grant funding, scholarship eligibility, or taxation status. If in doubt of your course load status in regards to such agencies, please contact the Office of the University Registrar (http://www.queensu.ca/registrar/), or the external agency directly, as appropriate, for advice.

Students wishing to take a reduced course load should see Chapter 4.4.6.1 Requests for a Reduced Course Load.

4.4.3.1 Requests for a Reduced Course Load

Sometimes, students may want to reduce their course load in a term. This may be due to extenuating circumstances, an employment or athletic opportunity, or another reason.

• Students wishing to take a reduced course load (less than a 60% course load between September and April) should speak to an Academic Advisor.

• To be eligible for a reduced course load, students must normally be in Good Academic Standing in the program, or have extenuating circumstances (see 6.3.1 Extenuating Circumstances). However, there may be exceptions to this policy, depending on the circumstances. Speak to an Academic Advisor about exceptions.

• With the help of an Academic Advisor, submit a written request to the Associate Dean, Undergraduate (or delegate).

• Depending on the circumstances, students may be asked to submit documentation to support their request (see 7.1.2 (https://queensu-ca-public.courseleaf.com/business/bachelor-commerce/academic-decisions-and-appeals/Official-Documentation)).

• Supporting documentation may also be requested before returning to a full course load.

4.4.3.2 Requests for an Increased Course Load

A student may request permission to take more than the normal course load during second, third, or fourth year if the student is registered in a dual degree program or there are other circumstances deemed exceptional. Students should speak to an Academic Advisor about their plan to ensure they are able to manage the work associated with an increased course load.

Such permission should be requested from the Associate Dean, Undergraduate (or delegate) via an Academic Advisor.

4.4.4 Arts and Science Minors

Students who enter the Commerce Program in Fall 2021 or later may pursue an Arts and Science Minor Degree Plan. Commerce students may only pursue Minors that require 36.0 units or less. If a Minor requires more than 36.0 units, the student will have to take additional courses over and above what is required for the Bachelor of Commerce degree. The Degree Plan requirements for each Minor option can be found in the Faculty of Arts and Science Academic Calendar (https://queensu-ca-public.courseleaf.com/arts-science/). Students may apply for a Minor at the end of their first year of studies or beyond. Students interested in pursuing a Minor Degree Plan are strongly encouraged to take the foundational course in the relevant discipline during their first year of studies.

Please note that the combination of COMM 171 and COMM 172 will be accepted as equivalent to ECON 110 for students interested in pursuing an Economics Minor.

Decisions concerning Degree Plan course requirements are within the discretion of the offering Department. The academic thresholds (https://www.queensu.ca/artsci/undergrad-students/plan-selection/), availability, and degree plan requirements (https://www.queensu.ca/academic-calendar/arts-science/schools-departments-programs/) for
Minor Degree Plans are the same for all students, regardless of their home Faculty. Please note that course availability cannot be guaranteed.

Within a Minor Plan, an option is a course chosen from a limited list of courses specified in a Plan. The degree of choice may vary according to the Plan. A supporting course is a course in a Plan that complements the area of study; some Plans have required supporting courses (e.g. mathematics courses in a Physics Plan); others do not. A core is a course that is required, or is selected from an extremely limited list of courses, in a Plan.

For students pursuing a Minor, the core and option courses used to fulfill the requirements of one Plan (i.e. the Bachelor of Commerce degree) cannot be counted towards the core and option requirements of the second Plan (i.e. the Arts and Science Minor). Where there is overlap in the core or electives/options, the course(s) must be counted toward the Bachelor of Commerce and alternate course(s) must be chosen for the Minor Plan, in consultation with the Department administering the Minor Plan. Alternates may not be allowed where the Department believes that such alternates will compromise the integrity of the degree.

Where there is overlap between the core in one Plan, and the electives in another, or between electives in the two Plans, a different elective must be chosen. Please see Overlap in Degree Plans (https://www.queensu.ca/academic-calendar/arts-science/academic-programs/).

Students are encouraged to familiarize themselves with the Faculty of Arts and Science regulations related to Enrolment and Registration Priorities (https://www.queensu.ca/academic-calendar/arts-science/academic-regulations/#text) and GPA requirements (https://www.queensu.ca/academic-calendar/arts-science/academic-regulations/) (section 16.2).

Academic appeals of courses taken as part of the Minor Degree plan fall under the jurisdiction of the Commerce Program. Academic consideration requests related to courses taken as part of the Minor Degree Plan should be made through the Commerce Office.

Please consult with an Academic Advisor in the Commerce Office about available options, the process to apply, and any questions about academic advising.

### 4.4.5 Chartered Professional Accounting (CPA) Requirements

Smith offers two areas of focus that prepare students for careers in professional accounting: 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 an 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 management stream are not eligible to become licensed public accountants without additional educational requirements.

For information on additional requirements to become a CPA, see Graduate Diploma in Accounting (https://smith.queensu.ca/grad_studies/diploma_in_accounting/) and Chartered Professional Accountants Canada (https://www.cpacanada.ca/en/become-a-cpa/).

Courses for preparation to enter professional accounting program:

<table>
<thead>
<tr>
<th>Public Accounting Practice Focus</th>
<th>Code</th>
<th>Title</th>
<th>Units</th>
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<tr>
<td></td>
<td>COMM 111</td>
<td>Introduction To Financial Accounting</td>
<td>3.00</td>
</tr>
<tr>
<td></td>
<td>COMM 311</td>
<td>Fin Actng Pract Prin &amp; Concep</td>
<td>3.00</td>
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<tr>
<td></td>
<td>COMM 313</td>
<td>Financial Accounting II</td>
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<tr>
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<td>COMM 417</td>
<td>Business Combinations Accounting</td>
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<td>Management Accounting</td>
<td>COMM 112</td>
<td>Introduction To Management Accounting</td>
<td>3.00</td>
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<tr>
<td></td>
<td>COMM 312</td>
<td>Intermed Management Accounting</td>
<td>3.00</td>
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<tr>
<td></td>
<td>COMM 414</td>
<td>Management Control</td>
<td>3.00</td>
</tr>
<tr>
<td>Assurance</td>
<td>COMM 317</td>
<td>Auditing</td>
<td>3.00</td>
</tr>
<tr>
<td>Taxation</td>
<td>COMM 319</td>
<td>Income Taxation</td>
<td>3.00</td>
</tr>
<tr>
<td>Statistics</td>
<td>COMM 162</td>
<td>Managerial Statistics</td>
<td>3.00</td>
</tr>
<tr>
<td>Information Systems</td>
<td>COMM 190</td>
<td>Introduction to Digital Business and Technologies</td>
<td>3.00</td>
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<tr>
<td>Finance</td>
<td>COMM 121</td>
<td>Introduction To Finance</td>
<td>3.00</td>
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<tr>
<td></td>
<td>COMM 122</td>
<td>Finance II</td>
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<td>Economics</td>
<td>COMM 171</td>
<td>Principles of Economics for Business</td>
<td>3.00</td>
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<td>COMM 172</td>
<td>Managerial Economics</td>
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<tr>
<td>Law</td>
<td>COMM 381</td>
<td>Business Law I</td>
<td>3.00</td>
</tr>
<tr>
<td>Strategy</td>
<td>COMM 401</td>
<td>Business and Corporate Strategy</td>
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</tbody>
</table>
Data Analytics and Information Systems
COMM 392  Introduction to Data Management and Analytics for Business  3.00

Total Units  54.00

1  Required course for all Bachelor of Commerce students
2  The Economics requirement is met by ECON 110 for students beginning the program before Fall 2021

Performance Management Focus

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<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Units</th>
</tr>
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<tbody>
<tr>
<td><strong>Financial Accounting</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COMM 111</td>
<td>Introduction To Financial Accounting 1</td>
<td>3.00</td>
</tr>
<tr>
<td>COMM 311</td>
<td>Fin Acctng Pract Prin &amp; Concep</td>
<td>3.00</td>
</tr>
<tr>
<td>COMM 313</td>
<td>Financial Accounting II</td>
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<tr>
<td>COMM 417</td>
<td>Business Combinations Accounting</td>
<td>3.00</td>
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<tr>
<td><strong>Management Accounting</strong></td>
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<tr>
<td>COMM 112</td>
<td>Introduction To Management Accounting 1</td>
<td>3.00</td>
</tr>
<tr>
<td>COMM 312</td>
<td>Intermed Management Accounting</td>
<td>3.00</td>
</tr>
<tr>
<td>COMM 414</td>
<td>Management Control</td>
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<td>COMM 415</td>
<td>Corporate Governance and Control</td>
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<tr>
<td><strong>Assurance</strong></td>
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<tr>
<td>COMM 317</td>
<td>Auditing</td>
<td>3.00</td>
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<tr>
<td><strong>Taxation</strong></td>
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<tr>
<td>COMM 319</td>
<td>Income Taxation</td>
<td>3.00</td>
</tr>
<tr>
<td><strong>Statistics</strong></td>
<td></td>
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<tr>
<td>COMM 162</td>
<td>Managerial Statistics 1</td>
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<tr>
<td><strong>Information Systems</strong></td>
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<tr>
<td>COMM 190</td>
<td>Introduction to Digital Business and Technologies 1</td>
<td>3.00</td>
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<tr>
<td><strong>Finance</strong></td>
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<td></td>
</tr>
<tr>
<td>COMM 121</td>
<td>Introduction To Finance 1</td>
<td>3.00</td>
</tr>
<tr>
<td>COMM 122</td>
<td>Finance II 1</td>
<td>3.00</td>
</tr>
<tr>
<td>COMM 411</td>
<td>Financial Statement Analysis &amp; Accounting Based Valuation</td>
<td>3.00</td>
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<td>Select one course from the following:</td>
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<tr>
<td>COMM 321</td>
<td>Derivative Securities</td>
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<tr>
<td>COMM 322</td>
<td>Advanced Corporate Finance</td>
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<tr>
<td>COMM 323</td>
<td>Corporate Financial Planning</td>
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<tr>
<td><strong>Economics</strong></td>
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<tr>
<td>COMM 171</td>
<td>Principles of Economics for Business 1, 2</td>
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<td>COMM 172</td>
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<tr>
<td><strong>Law</strong></td>
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<td>COMM 381</td>
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<tr>
<td><strong>Strategy</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COMM 401</td>
<td>Business and Corporate Strategy 1</td>
<td>3.00</td>
</tr>
</tbody>
</table>

COMM 392  Introduction to Data Management and Analytics for Business  3.00

Total Units  63.00

1  Required course for all Bachelor of Commerce students
2  The Economics requirement is met by ECON 110 for students beginning the program before Fall 2021

4.4.6 Non-Commerce Prerequisites and Exclusions
When choosing non-Commerce electives, eligibility for registration in all classes depends on course the prerequisites, co-requisites, and exclusions stated in the relevant Faculty Academic Calendar.

Commerce students should carefully review the prerequisites and exclusions for all courses taken through other faculties.

In special circumstances, departments and/or instructors may waive some requirements:

- To request special permission to join a course, students typically email the instructor explaining the knowledge and background that will allow them to be successful in the course without the prerequisite.
- If the instructor provides permission, students should contact the relevant Faculty Office to be added to the course.

4.4.7 Summer Term Courses
Commerce students wishing to take summer courses should consult an Academic Advisor. Students are typically advised to take no more than 6.0 units in any Summer term. Students often have other obligations in the summer, which may make it difficult to complete more than 6.0 units of course work.

For more information on non-Commerce Summer term courses offered at Queen's University, please visit Arts & Science Online. (https://www.queensu.ca/artsci_online/)

Commerce unit fees apply to all courses taken at Queen's, including those taken in the Summer term.

Students wishing to take a Summer term course on a Letter of Permission (LOP) or an International Letter of Permission (ILOP) at another university should see 4.4.9.2 Letter of Permission and 4.4.9.3 International Letter of Permission.

4.4.8 Adding and Dropping Courses
In any given semester, students may make changes to the course(s) they are enrolled in without financial or academic penalty within the “Add and Drop” dates, which are outlined in the Sessional Dates for each faculty on the Office of the University Registrar (http://www.queensu.ca/registrar/) website. Students should also consult the Office of the
University Registrar (http://www.queensu.ca/registrar/) for information on the academic and financial deadlines that apply past the “Add and Drop” period.

Adding a Course after the Add/Drop Period
• Students who wish to add a course after the last day to add classes should speak to Academic Advisor to discuss what prevented them from adding the course, and whether they can be successful in the course
• To enroll, students must have the written support of the course instructor and the approval of the Director of Student Services (or delegate).
• If approval is received, the student should contact the Commerce Office to be enrolled in the course and make arrangements with the instructor to complete any missed work.

Dropping a Course Before the Last Day of Classes
Commerce students are permitted to drop courses until the last day of classes in the term. Students who wish to drop a course between the last date to drop classes without Faculty/School permission (as indicated in the Commerce Sessional Dates) (https://queensu-ca-public.courseleaf.com/business/bachelor-commerce/sessional_dates/) and the last day of class should:
• Contact an Academic Advisor for guidance on how to complete the appropriate form.
• No formal appeal or supporting documentation is required.
• A ‘DR’ notation will be placed on the transcript (see 4.5.1 Non-Evaluative Grades (p. 12)). A student may not appeal to remove a DR notation from the transcript.

Dropping an Incomplete Course After the Last Day of Classes
Students who wish to drop a course after the last day of classes, but before the course is complete (i.e. the final exam written and/or all deliverables submitted) should:
• Contact an Academic Advisor for guidance on how to complete the appropriate form and submit a written appeal to be evaluated by the Associate Dean, Undergraduate (or delegate; for more information see 7.4 Appeals to the Associate Dean, Undergraduate).
• Supporting documentation may be required.
• If the appeal is approved, a ‘DR’ notation will be placed on the transcript.

Dropping a Complete Course
Students are not normally permitted to drop a course after it is complete (i.e. the final exam written and/or all deliverables submitted). If a student has experienced very exceptional circumstances and wishes to discuss dropping a completed course, they should speak with an Academic Advisor about submitting an appeal to be evaluated by the Associate Dean, Undergraduate (or delegate; for more information see 7.4 Appeals to the Associate Dean, Undergraduate).

Dropping Multi-Term Courses
Students who wish to drop a multi-term course must drop both the ‘A’ and the ‘B’ portions of the course on or before the date for dropping a course without Faculty/School permission; otherwise a grade of NG (not graded) will be assigned to the ‘A’ portion of the course which will remain on the transcript. If a student wishes to drop a multi-term course after the deadline to drop Fall Term classes without Faculty/School permission, but prior to the deadline to drop Winter Term classes without Faculty/School permission, only the B portion will be removed from the transcript. For more information, see 4.5.1 Non-Evaluative Grades (p. 12).

Students wishing to drop a multi-term course after the deadline to drop Winter Term classes without Faculty/School permission or after the last day of classes, should follow the process outlined in 4.4.8 Dropping a Course (p. 5).

4.4.9 Transfer Credit
Students must complete the majority of the units required for their degree program at Queen's University (i.e. 66.0 units). Therefore, up to 60.0 units of transfer credit (grade notation of TR) from outside Queen's University may be accepted toward the Bachelor of Commerce degree. The 60.0 unit maximum may include, but is not limited to, credits completed before full-time transfer to Queen’s, transfer credits from International Exchange, Advanced Placement, International Baccalaureate, and CEGEP courses, and courses completed at other universities via a Letter of Permission (LOP) or an International Letter of Permission (ILOP).

Transfer credits will indicate the equivalent weight of the courses. The Queen's transcript will indicate the Queen's course equivalent if applicable. If there is no equivalent course at Queen's, the transfer credit will be unspecified (i.e. the course will count toward degree requirements, but without a specific course title or code). Transfer credits will appear on the Queen's transcript with a Transfer (TR) notation in lieu of grades. These units can be applied towards a student's degree requirements but will not be included in the student's Queen's GPA. Under no circumstances will the
grade provided by another post-secondary institution be placed on the Queen's transcript. For more information see 4.5.1 Non-Evaluative Grades.

Transfer credit assessment outcomes are not appealable.

4.4.9.1 Advanced Placement, International Baccalaureate, and CEGEP

Consistent with Queen's University policy on transfer credits, the Commerce Program will permit up to 18.0 transfer units towards a Bachelor of Commerce degree via Advanced Placement (AP), International Baccalaureate (IB), or CEGEP credits earned by applicants, assuming the majority of the total units required for their degree program are completed at Queen's University. For more information see 4.4.9 Transfer Credit (p. 6).

In doing so, the following rules apply:

1. An AP or IB credit in ECON 110, ECON 111, or ECON 112, completed in high school, may not be used to replace the required first year courses Principles of Economics for Business (COMM 171) or Managerial Economics (COMM 172). Students who have credit for ECON 110, ECON 111, or ECON 112 will be given credit for unspecified Economics units (i.e. non-Commerce electives).

2. An AP or IB credit for STAT 263, completed in high school, may be used to replace the required first year course Managerial Statistics (COMM 162). Once enrolled in the Bachelor of Commerce Program, students cannot normally take STAT 263 for credit towards their degree.

3. All other AP, IB, or CEGEP credits will be counted as non-Commerce electives.

Students with AP, IB or CEGEP transfer credits may choose to take a reduced course load in any year of the program. However, students are required to maintain the required minimum course load in each year of the program. Please see 4.4.6 Course Load for more information.

Students who wish to use AP, IB, or CEGEP credits must submit their final official results to Undergraduate Admission by the end of the first term of first year, regardless of what year the credit will be applied. Eligible students who do not submit a final transcript and/or course descriptions (where required) by the end of their first term as a Queen's student are considered to have declined transfer credit.

Students who are bringing AP, IB, or CEGEP credits into their Bachelor of Commerce degree are strongly encouraged to meet with an Academic Advisor at the beginning of their first year of studies to discuss how their specific credits fit into their Bachelor of Commerce Program.

Please see Undergraduate Admission (https://www.queensu.ca/admission/about-applying/transfer-credits/) for further information on transfer credits.

4.4.9.2 Letter of Permission (LOP)

A Commerce student may be permitted to take undergraduate classes at another Canadian university for credit toward the Bachelor of Commerce degree on a Letter of Permission (LOP). The LOP serves as a guarantee that courses taken at another Canadian university will be accepted for credit towards a Queen's degree, and must therefore be obtained prior to making any commitments to another university.

4.4.9.2.1 LOP Eligibility

To be granted an LOP, students must be in Good Academic Standing, and have successfully completed a minimum of 24.0 graded units at Queen's.

Students are normally permitted to transfer a maximum of 6.0 units from another post-secondary institution in a term (i.e. Fall, Winter, or Summer). However, there may be exceptions to this maximum. Students wishing to complete more than 6.0 units during the Summer term must submit a written request to the Director of Student Services (or delegate).

4.4.9.2.2 Transfer Credits from an LOP

The majority of the total units required for the degree program must be completed at Queen's University. For more information see 4.4.9 Transfer Credit.

Students wishing to receive credit for a course taken at another Canadian university must apply for an LOP prior to applying for enrolment in classes at that university. When applying, students will be asked for the name of the university and to provide a course outline for the specific course or courses in which they want to enroll. Requests will not be considered without a course outline. Students are not permitted to transfer credit for a course that was completed via a challenge examination (or other similar method of assessment).
Required Commerce courses may not normally be taken via LOP. For more information, see 4.4.2 Required and Elective Courses.

Subject to approval by the relevant department, permission may be given for non-Commerce or Commerce elective courses. Credit will be given in courses for which an LOP has been issued and which have been completed successfully with a grade of C or 63% or higher (as defined by the university offering the course). Courses completed via LOP with a grade less than C or 63% will not appear on the Queen's transcript, and cannot be counted as credit toward the student's degree program.

Students are responsible for ensuring an official transcript from their host university is submitted to the Commerce Office in order to receive their transfer credits.

When the course(s) taken at another institution are credited to a student's Queen's record, only the course(s) transferred will show on the transcript and not the grades(s) achieved (see 4.4.9 Transfer Credit for more information). Failed units as the result of an LOP will not appear on the Queen's transcript, nor will they have implications for a student's academic progress at Queen's. However, the failed course will appear on the transcript from the host university.

It is the student's responsibility to ensure they have the correct number of units before graduation. For students taking the final course(s) for their degree elsewhere, it may not be possible to get the official transcript to the Commerce Office in time to graduate at the upcoming ceremony. Please contact the Commerce Office for further details.

If notification is received of a finding of a departure from academic integrity in a course taken by a Commerce student while studying at another post-secondary institution on an LOP, that finding will be considered a violation and treated according to the Academic Integrity Procedures - Requirements to Faculties and Schools section 3.6.3 Queen's Students Attending Other Post-Secondary Institutions.

4.4.9.2.3 Application for an LOP and Admission to Host University
An LOP is valid only for the host university and academic term for which it is issued. Students wishing to apply for an additional LOP must do so through the Commerce Office, prior to enrolling in any courses.

Students must submit the application for an LOP three (3) weeks (15 business days) in advance of when they wish to receive the letter.

It is the student's responsibility to apply for admission to the host university by the host university's application deadline. Students who obtain an LOP should register as a special or visiting student not in a degree program. Students who register for a degree program at the host university will jeopardize their degree and admission status at Queen's and will have to reapply back to Queen's University through the University Application Centre (LOP will be null and void). Tuition fees are payable directly to the university where you are taking the course.

Students wishing to receive credit for a course taken at a university outside of Canada must apply for an International Letter of Permission (ILOP) from the Centre for International Management (exchange office). For more information, see 4.4.9.3 International Letter of Permission (p. 8).

4.4.9.3 International Letter of Permission (ILOP)
There are unique circumstances in which students may wish to study abroad in a particular country or at an institution where Smith does not have a formal exchange agreement. The major difference is that a student who takes the International Letter of Permission (ILOP) route applies as a visiting student to the host university and pays the relevant international student fees. Students who wish to participate in a study-abroad experience at another post-secondary international institution where Smith does not have a formal exchange agreement must apply for an ILOP through the Smith Centre for International Management for the host institution and for specific courses to be taken. The ILOP serves as a guarantee that courses taken abroad will be accepted for credit towards a Queen's degree, and must therefore be obtained prior to making any commitments to an institution abroad.

4.4.9.3.1 ILOP Eligibility
Students may only apply for an International Letter of Permission (ILOP) in the Fall or Winter terms to study at an institution with which Smith School of Business does not have an existing bilateral exchange agreement. Students should review the list of Smith Exchange Partners before pursuing
an ILOP. Requests for the Summer term will be reviewed on a case-by-case basis.

To be granted an ILOP in the Summer term, students must be in Good Academic Standing in the program, and have successfully completed a minimum of 24.0 graded units at Queen's. Students are normally permitted to transfer a maximum of 6.0 units from an international institution in the Summer term. However, there may be exceptions to this maximum. Students wishing to complete more than 6.0 units during the Summer term must submit a written request to the Centre for International Management.

Students may also apply for an ILOP for a Fall or Winter study term abroad. The eligibility requirements to apply for an ILOP for a term (i.e. to complete the equivalent of between 9.0 and 18.0 units) are the same as the eligibility requirements to participate in an international exchange. The recommended course load for an ILOP for the Fall or Winter term is 15.0 units. For more information, see 4.4.10.1 International Exchange Eligibility (p. 10).

**4.4.9.3.2 Transfer of Credits from an ILOP**
The majority of the total units required for the degree program must be completed at Queen's University. For more information see 4.4.9 Transfer Credit (p. 6).

Students wishing to receive credit for a course taken at an international institution must apply for an ILOP prior to applying for enrolment in classes at that institution. The application must state the name of the institution and provide a course outline of the specific course or courses in which the student wishes to enroll. Requests will not be considered without a course outline. Students are not permitted to transfer credit that was completed via a challenge examination (or other similar method of assessment).

Required Commerce courses may not be taken via ILOP. For more information, see 4.4.2 Required and Elective Courses (p. 2).

Subject to approval, permission may be given for non-Commerce or Commerce elective courses. Credit will be given in courses for which an ILOP has been issued and which have been completed successfully with an equivalent grade of C or higher (as defined by the university offering the course). Courses completed via ILOP with a grade less than C will not appear on the Queen's transcript, and cannot be counted as credit toward the student's degree program.

Students are responsible for ensuring an official transcript from their host university is submitted to the Centre for International Management in order to receive transfer credits.

When the course(s) taken at another institution are credited to a student's Queen's record, only the course(s) transferred will show on the transcript and not the grades(s) achieved (see 4.4.9 Transfer Credit for more information). Failed units as the result of an ILOP will not appear on the Queen's transcript, nor will they have implications for a student's academic progress at Queen's. However, the failed course will appear on the transcript from the host university and the student must ensure they have completed the correct number of units before graduation.

For students taking the final course(s) for their degree elsewhere, the official transcript may not arrive at the Centre for International Management in time to graduate at the upcoming ceremony. Please contact the Commerce Office for further details.

If notification is received of a finding of a departure from academic integrity in a course taken by a Commerce student while studying at another post-secondary institution on an ILOP, that finding will be considered a violation and treated according to the Academic Integrity Procedures - Requirements of Faculties and Schools section 3.6.3 Queen's Students Attending Other Post Secondary Institutions (https://www.queensu.ca/secretariat/policies/senate/academic-integrity-procedures-requirements-faculties-schools/).

While studying on an ILOP, students will not be eligible for Queen's bursaries and scholarships.

Students who study on an ILOP for a full academic year (Fall and Winter terms) are not eligible for the Dean's List for that academic year.

**4.4.9.3.3 Application for an ILOP and Admission to Host University**
An ILOP is valid only for the host university and academic term for which it is issued. Each application allows for a maximum of six course evaluations only. Students wishing to request for additional course evaluations or for an
additional ILOP for a different host university and/or academic term must do so through the Centre for International Management, prior to enrolling in any courses.

Students must submit the application for an ILOP by the specific deadlines outlined below.

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>July 1</td>
<td>Fall Term - Application Deadline</td>
</tr>
<tr>
<td>July 29</td>
<td>Fall Term - Acceptance Deadline</td>
</tr>
<tr>
<td>Nov 1</td>
<td>Winter Term - Application Deadline</td>
</tr>
<tr>
<td>Nov 29</td>
<td>Winter Term - Acceptance Deadline</td>
</tr>
<tr>
<td>May 1</td>
<td>Summer Term - Application Deadline</td>
</tr>
<tr>
<td>May 29</td>
<td>Summer Term - Acceptance Deadline</td>
</tr>
</tbody>
</table>

It is the student’s responsibility to apply for admission to the host university by the host university's application deadline. Students who obtain an ILOP should register as a special or visiting student not in a degree program. Students who register for a degree program at the host university will jeopardize their degree and admission status at Queen's and will have to reapply back to Queen's University through the University Application Centre (ILOP will be null and void). Tuition fees are payable directly to that institution.

Students who receive approval for an ILOP and who have officially accepted an offer through the International Exchange Program, must submit a written request to withdraw from their Exchange Program by the ILOP acceptance deadline. An International Letter of Permission cannot be issued unless the student withdraws from their Exchange Program and formally accepts the ILOP offer.

Students wishing to receive credit for a course taken at a Canadian university must apply for a Letter of Permission (LOP) from the Commerce Office. For more information, see 4.4.9.2 Letter of Permission.

4.4.10 International Exchange
Smith School of Business has a well-established International Exchange Program that typically enables students to study internationally for one (1) or two (2) terms in third year or in the Fall term of fourth year. While abroad, students may take Commerce and non-Commerce elective courses at an international partner university.

Students are subject to the policies, regulations, and requirements of Queen's and the partner school while they are attending their exchange. It is the responsibility of every student to read and understand these policies, regulations, and requirements.

If notification is received of a finding of a departure from academic integrity in a course taken by a Commerce student while studying at a partner institution on an international exchange, that finding will be considered a violation and treated according to the Academic Integrity Procedures – Requirements of Faculties and Schools section 3.6.3 Queen's Students Attending Other Post-Secondary Institutions (https://www.queensu.ca/secretariat/policies senate/academic-integrity-procedures-requirements-faculties-schools/).

For more information on exchange, please contact the Centre for International Management.

4.4.10.1 International Exchange Eligibility
To be eligible to participate in International Exchange, students must be in Good Academic Standing (see 5 Academic Regulations and Standing). Students who enter second/third year on Academic Probation may apply for exchange with the understanding that the probation must be lifted by the end of second/third year in order to be eligible to participate in an exchange. If not in Good Academic Standing, students may appeal to the Associate Dean, Undergraduate (or delegate) for special permission to participate in exchange while on probation. For more information, see 7.4 Appeals to the Associate Dean, Undergraduate (https://queensu-ca-public.courseleaf.com/business/bachelor-commerce/academic-decisions-and-appeals/).

Students are also expected to have successfully completed all first and second year required Commerce courses by the time they depart for exchange. However, students who have yet to complete one first- or second-year core Commerce course may participate in international exchange without seeking special permission. Students who have yet to complete more than one first- or second-year core Commerce course must appeal for special permission from the Associate Dean, Undergraduate (or delegate) to participate in exchange.

Meeting the minimum academic requirements does not guarantee the privilege of participating in an international exchange. A student may be deemed
ineligible for international exchange if they are not currently a suitable representative of Queen's University and Smith School of Business. Reasons a student may be deemed ineligible include, but are not limited to: misrepresentation or omission of facts on any part of the exchange application, academic misconduct, breach of the Student Code of Conduct, conviction of a criminal offence, or any conduct that would bring the reputation of Queen's University or Smith School of Business into disrepute. The decision that a student is ineligible for international exchange is made by the Associate Dean, Undergraduate, in consultation with the Director of the Centre for International Management. A decision made by the Associate Dean, Undergraduate may be appealed to the Academic Progress Committee (see 7.5 Appeals to the Academic Progress Committee).

All exchange offers are conditional; if a student fails to meet one or more of the above-listed criteria, the exchange offer may be revoked.

4.4.10.2 Transfer Credits from International Exchange
Students are granted credits in accordance with the regulations on transfer credits (see 4.4.9 Transfer Credit for more information). Students receive a transcript from the partner institution that includes course titles and grades, and will be required for applications to post-graduate programs.

The majority of the units transferred back from the partner university must be commerce units (i.e. the equivalent of at least 9.0 of 15.0 units).

Failed units at an international exchange partner will not appear on the Queen's transcript, nor will they have implications for a student's academic progress at Queen's. However, the failed course will appear on the transcript from the partner school and the student must ensure they have completed the correct number of units before graduation. Courses failed on exchange will also impact a student's eligibility for the Dean's List and Dean's List with Distinction. Please see 4.5.5 Dean's List.

4.4.11 Auditing Courses
Commerce students who wish to audit a course in another faculty must follow the policies and procedures of that faculty. Students who are interested in auditing a course should consult with the relevant Faculty Office to determine whether the course may be audited, and how to obtain permission to do so.

Only current Queen's students may audit a Commerce course. Students must obtain the permission of both the instructor and the Director of Student Services (or delegate). Required Commerce courses cannot be audited.

In giving consent to audit a course, the instructor will discuss with the auditor to determine the extent of the auditor's participation in classes, field trips, etc. Auditors are not entitled to submit assignments or write examinations.

Audited courses cannot be used as credit toward a degree program.

Partial tuition will apply. For more information, see the Office of the University Registrar (http://www.queensu.ca/registrar/financials/ tuition-fees/).

No part of this regulation may be appealed.

4.4.12 Retaking Courses
Students are permitted to retake a course that has already been completed, whether the student received a passing or failing grade on the first attempt. Please note that the opportunity to repeat a core course previously completed with a passing grade is contingent on available space.

Each course is counted only once toward the degree.

When the exact course is retaken, only the attempt with the higher mark will count toward the degree program and will be included in the GPA. However, both entries will continue to appear on the student's transcript and each failure counts in the total number of failures. As such, each failed attempt will have implications for Academic Standing.

Students who are planning to repeat a course, particularly a course they have already passed, should speak with an Academic Advisor.

4.4.13 Personal Interest Credit (PIC)

Note that this policy applies to courses taken at Queen's University only.

A student may choose to designate a degree credit course for pass/fail grading that would normally have letter grading. A student may designate non-Commerce electives, subject to the policies of the Faculty or School offering the course, as a Personal Interest Credit.

The intention of such a designation is to encourage a student to explore a wide variety of subject matter and to promote interdisciplinarity.

A student may designate a course in which they have enrolled for pass/fail grading by submitting the appropriate application form to the Commerce Office before the deadline to drop the course without Faculty/School permission, as indicated in the Commerce Sessional Dates, in each term.
Personal Interest Credits may not be applied for retroactively. Once the academic deadline to drop a class has passed for a specific term, students may no longer designate a course in that term for pass/fail grading.

The following regulations will apply to the designation of any pass/fail grading by the student:

1. The student must have passed a minimum of 24.0 graded units at Queen's before a pass/fail course can be designated.

2. The student must be in Good Academic Standing at the time that a course is designated for pass/fail grading.

3. The student may designate a maximum of 6.0 units for pass/fail grading throughout their Undergraduate Careers (excluding any courses designated pass/fail by an academic unit). The 6.0 unit total includes any units designated for pass/fail grading that result in a failing grade, but does not include dropped courses.

4. The student may designate a maximum of one course per term for pass/fail grading.

5. Once a course has been designated for pass/fail grading, the student may change this designation only up to the deadline to drop the course without Faculty/School permission, as indicated in the Commerce Sessional Dates, in each term. In the case of multi-term courses, the student may change the designation up to the deadline for the B half of the course. After this deadline, the student may not change this designation for any reason, regardless of academic performance.

6. The student may not designate a course for pass/fail grading if there is a finding of a departure from academic integrity in the course.

7. Only non-Commerce elective courses may be designated for pass/fail grading; no core Commerce courses or Commerce electives may be designated for pass/fail grading.

8. Courses offered by other Faculties and Schools are subject to the policies of that Faculty or School. The Faculty, School, or Department offering the course will determine whether the course is eligible to be designated as pass/fail.

9. No variation from the required course components and grading scheme as published in the course syllabus will be made for a student who designates a course for pass/fail grading. If the instructor assigns a grade of D# or greater, as determined by the grading scheme, the student will be deemed to have met the minimum standard in the course and will be given a grade of P.

10. Students considering enrolling in a dual degree or certificate program should not designate courses that may be applied toward the requirements of that degree as pass/fail.

11. Any course designated for pass/fail grading that results in a failing grade will have implications for progression in the Commerce Program (see 5 (https://queensu-ca-public.courseleaf.com/business/bachelor-commerce/academic-regulations/Academic Regulations and Standing), and will be included in the student's GPA (see 4.5.1.1 Pass/Fail Grades).

No part of this regulation may be appealed.

### 4.5 Grading

The grading system for courses in the Commerce Program is:

<table>
<thead>
<tr>
<th>Letter Grade</th>
<th>Grade Point</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A+</td>
<td>4.3</td>
<td>90-100</td>
</tr>
<tr>
<td>A</td>
<td>4.0</td>
<td>85-89.9</td>
</tr>
<tr>
<td>A-</td>
<td>3.7</td>
<td>80-84.9</td>
</tr>
<tr>
<td>B+</td>
<td>3.3</td>
<td>77-79.9</td>
</tr>
<tr>
<td>B</td>
<td>3.0</td>
<td>73-76.9</td>
</tr>
<tr>
<td>B-</td>
<td>2.7</td>
<td>70-72.9</td>
</tr>
<tr>
<td>C+</td>
<td>2.3</td>
<td>67-69.9</td>
</tr>
<tr>
<td>C</td>
<td>2.0</td>
<td>63-66.9</td>
</tr>
<tr>
<td>C-</td>
<td>1.7</td>
<td>60-62.9</td>
</tr>
<tr>
<td>D+</td>
<td>1.3</td>
<td>57-59.9</td>
</tr>
<tr>
<td>D</td>
<td>1.0</td>
<td>53-56.9</td>
</tr>
<tr>
<td>D-</td>
<td>0.7</td>
<td>50-52.9</td>
</tr>
<tr>
<td>F</td>
<td>0.0</td>
<td>0-49.9</td>
</tr>
</tbody>
</table>

#### 4.5.1 Non-Evaluative Grades

##### 4.5.1.1 Pass/Fail Grades

A grade of Pass (P) may be assigned when a student meets or exceeds the minimum standards in a course that has been designated for pass/fail grading either by an academic unit or by the student as a Personal Interest Credit (see 4.4.13 Personal Interest Credit). A grade of Fail (F) will be given if the student does not meet the minimum standards in a course that has been designated for pass/fail grading. A course that has been assigned a grade of Pass will not be included in the student's GPA but may be counted for credit towards a degree program. A grade of F in a course that has been designated for pass/fail grading will be included (with the corresponding grade point of 0.0) in any GPA calculation.
A student seeking Aegrotat Standing in a class must submit an appeal to the Associate Dean, Undergraduate (or delegate; see 7.4 Appeals to the Associate Dean, Undergraduate (https://queensu-ca-public.courseleaf.com/business/bachelor-commerce/academic-decisions-and-appeals/)). Students should note the 7.4.1 Timeline of Appeals to the Associate Dean, Undergraduate (https://queensu-ca-public.courseleaf.com/business/bachelor-commerce/academic-decisions-and-appeals/). The appeal submission should typically have the written support of the instructor. As part of the appeal, the instructor will indicate whether the student has demonstrated an understanding of the class material and will provide an estimate of the student's grade in the class based on the work completed. The Associate Dean, Undergraduate will consider whether a request for academic consideration was made to the course instructor and/or the Commerce Office during the term and, if academic consideration was provided during the term, what additional basis exists that might warrant substituting the grade assigned by the instructor.

If the request is granted, a course with Credit Standing will not be included in the student's GPA, but can be used as credit earned towards a degree program. Students who wish to use a course in which they have Credit Standing as a prerequisite for registering in a further class may need to appeal to the instructor of the class if the prerequisite requirement includes a minimum grade. Instructors have the authority to waive this prerequisite at their discretion.

Students may be granted Aegrotat and/or Credit Standing for a maximum of 36.0 units during their entire program.

A student seeking Credit Standing in a course must submit a formal appeal to the Associate Dean, Undergraduate (or delegate; see 7.4 Appeals to the Associate Dean, Undergraduate (https://queensu-ca-public.courseleaf.com/business/bachelor-commerce/academic-decisions-and-appeals/)). Students should note the 7.4.1 Timeline of Appeals to the Associate Dean, Undergraduate. As part of the appeal, the instructor must normally provide written support. The Associate Dean, Undergraduate will consider whether a request for academic consideration was made to the course instructor and/or the Commerce Office during the term and, if academic consideration was provided during the term, what additional basis exists that might warrant substituting the grade assigned by the instructor.

If the request is granted, a course with Credit Standing will not be included in the student's GPA, but can be used as credit earned towards a degree program. Students who wish to use a course in which they have Credit Standing as a prerequisite for registering in a further class may need to appeal to the instructor of the class if the prerequisite requirement includes a minimum grade. Instructors have the authority to waive this prerequisite at their discretion.

Students may be granted Aegrotat and/or Credit Standing for a maximum of 36.0 units during their entire program.

4.5.1.4 Grade Deferred (GD)
Grade Deferred Standing (GD) is a temporary designation reserved for circumstances in which:

1. A student has submitted all the work in a course, but the final grade is not available (e.g. late assignment not yet marked); or
2. A suspected departure from academic integrity is under investigation or under appeal and a final grade for the course cannot yet be determined.

The instructor shall indicate to the Director of Student Services (or delegate) the special circumstances under which the GD is being assigned, and in the case of (1) above, shall provide a timeline for submission of the final grade.

A grade of GD will not be included in the determination of a student's grade point average, and any course with a GD designation may not be counted for credit towards a degree program.

Please Note: GD differs from the notation IN, which indicates that a student has not submitted all the work assigned and the instructor has agreed to accept the outstanding work.
4.5.1.5 Incomplete (IN)
Incomplete Standing (IN) is a temporary designation reserved for a course in which a student who, because of extenuating circumstances beyond their control (see 6.3.1 Extemuating Circumstances (https://queensu-ca-public.courseleaf.com/business/bachelor-commerce/academic-standards/)), has not completed all work for a course and/or requests permission to defer the writing of a final examination.

A student seeking incomplete standing may be requested to provide documentation that demonstrates extenuating circumstances (see 7.1.2 Official Documentation). The date for the work to be completed should be reached by mutual agreement between the instructor and student. Incomplete work can normally be submitted no later than the end of the subsequent term.

In cases where a student will receive a failing grade if all outstanding work is not completed or the exam is not written, an IN grade will be submitted by the instructor. A grade of IN will not be included in the determination of a student's grade point average, and any course with an IN designation may not be counted for credit towards a degree program. If the outstanding work is not submitted by the end of the subsequent term, the IN grade will lapse to an F (failure) and will be included in the student's grade point average.

Any extensions beyond either the date of the first agreement or the end of the subsequent term must be approved by the Director of Student Services (or delegate).

4.5.1.6 Transfer Credit (TR)
A Transfer Credit (TR) designation is reserved for a course in which a student undertakes study at another accredited post-secondary institution (see 4.4.9 Transfer Credit). A transcript note will accompany this entry, indicating the University or other academic institution from which the credit was earned, and the degree program to which the transferred course is being credited. Under no circumstances shall the grade provided by another post-secondary institution be placed on the Queen's transcript.

Students who wish to use a course in which they have a TR designation as a prerequisite for registering in a further class may need to appeal to the instructor of the class. Instructors are able to waive prerequisites at their discretion. Transfer credit designations will not be included in the student's GPA but may be counted for credit towards a degree program.

4.5.1.7 Audit (AU)
The Audit (AU) designation is reserved for courses in which a student officially attends a class as a registered auditor but in which the student does not undertake any work to be marked by the instructor. Audit designations will not be included in the student's GPA and will not be counted for credit towards a degree program. For more information, see 4.4.11 Auditing Courses.

4.5.1.8 Dropped (DR)
The Dropped (DR) designation indicates a course that is dropped by a student after the deadline to drop without Faculty/School permission (see 4.4.8 Adding and Dropping Courses), or as the result of a successful appeal (see 7 Academic Decisions and Appeals).

Dropped designations will not be included in the student's grade point average and will not count for credit towards a degree. A student may not appeal to remove a DR grade from the transcript.

4.5.1.9 Not Graded (NG)
The Not Graded (NG) designation indicates the completion of the first half of a multi-term course. A student will receive an NG designation at the end of the first term in which the class was in progress. At the end of the second term in which the course is offered a letter grade or other appropriate designation shall be entered. Not Graded designations will not be included in the student's GPA and will not be counted for credit towards a degree program. No course with an NG designation may subsequently be counted as partial or full credit towards completion of another course at Queen's University, or as transfer credit. For more information see 4.4.8.1 Dropping Multi-Term Courses.

4.5.1.10 Courses in Progress (no designation)
Transcripts shall note all courses in progress during the academic term in which they are offered. Courses in progress shall have no designation attached to them.

4.5.2 Grade Point Average
Year and cumulative GPAs are calculated on a weighted basis using the number of units assigned to the course.

For students enrolled in a dual degree program, the cumulative GPA calculated on the transcript will include all courses taken under both degrees. However, for the purposes of Commerce awards and academic progression, only those courses registered under the Bachelor of Commerce will be included in the year or cumulative GPA.

The year GPA is calculated differently for different purposes. For more information, please see 4.5.5 Dean's List and 5 Academic Regulations and Standing.

4.5.3 Grading Specifications
At the beginning of each course, the professor will provide a clear statement of the basis on which the final mark will be assessed. All work assigned and the weight, if any, that it will contribute to the final mark will be specified. An
instructor may specify that students must pass the individual deliverable(s) to pass the course.

4.5.4 Class Participation
Class participation grades are allocated in some courses. Different instructors may define participation in different ways. For example, participation may include contributions to class discussions or discussion boards, class attendance, timely completion of assigned work, and any other relevant factors as judged by the instructor. Professors who choose to evaluate class participation as part of student evaluation should define the specific form and opportunities for this participation at the start of their course.

4.5.5 Dean's List
Students in years one, two, and three who have obtained an academic year GPA of at least 3.50 at the end of the Summer Term, and who have not otherwise been placed on the Dean's List with Distinction, will be placed on the Dean's List.

To be eligible for the Dean's List, students must also meet the following criteria:

1. They must have completed a minimum of 18.0 graded Queen's units in the relevant Fall-Winter-Summer academic year, excluding courses with the non-evaluative grades AU, CR, DR, NG and P (e.g. a Personal Interest Credit). Only courses that contribute towards the Bachelor of Commerce degree program will be included in the academic year GPA.
2. There may be no failures in the relevant Fall-Winter-Summer academic year.
3. There may be no outstanding IN or GD grades. All final grades and changes of grade must be submitted by 31 August, the final date for determination of an academic year GPA.

This honour will be noted on the student's transcript.

4.5.8 Dean's List with Distinction: Students on International Exchange Programs
Students in year 3 who participate in international exchange, and who have achieved an academic year GPA in the top 10 per cent of all students within their year, are eligible for consideration for the Dean's List with Distinction. They must also meet those eligibility criteria as outlined for the 4.5.7 Dean's List: Students on International Exchange Programs. (p. 15)

This honour will be noted on the student's transcript.

4.5.9 Graduation with First Class Honours
A student who graduates from the Bachelor of Commerce Program with a cumulative GPA of at least 3.50, and who has taken at least 90.0 units towards their Bachelor of Commerce degree at Queen's University, shall have the designation 'First Class Honours' placed on their transcript.

For the purposes of calculating the student's cumulative GPA, all courses taken at Queen's and registered as part of the Bachelor of Commerce degree will be included.