

## 4 PROGRAM CURRICULUM AND GRADING

### 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 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.

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 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 beginning at the end of their first year of studies. 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 in lieu of 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>) (sections 2.3, 2.4, 2.5, and 2.6) 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.

#### 4.4.4 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 measurement 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/](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:

#### **Public Accounting Practice Focus**

Code	Title	Units
<b>Financial Accounting</b>		
COMM 111	Introduction To Financial Accounting <sup>1</sup>	3.00
COMM 311	Fin Acctng Pract Prin & Concep	3.00
COMM 313	Financial Accounting II	3.00
COMM 417	Business Combinations Accounting	3.00

<b>Management Accounting</b>		
COMM 112	Introduction To Management Accounting <sup>1</sup>	3.00
COMM 312	Intermed Management Accounting	3.00
COMM 414	Management Control	3.00
<b>Auditing</b>		
COMM 317	Auditing	3.00
<b>Taxation</b>		
COMM 319	Income Taxation	3.00
<b>Information Systems</b>		
COMM 190	Introduction to Digital Business and Technologies <sup>1</sup>	3.00
<b>Finance and Financial Statement Analysis</b>		
COMM 121	Introduction To Finance <sup>1</sup>	3.00
COMM 122	Finance II <sup>1</sup>	3.00
<b>Economics</b>		
COMM 171	Principles of Economics for Business <sup>2</sup>	3.00
COMM 172	Managerial Economics <sup>2</sup>	3.00
<b>Law</b>		
COMM 381	Business Law I	3.00
<b>Strategy</b>		
COMM 401	Business and Corporate Strategy <sup>1</sup>	3.00
<b>Digital Technology</b>		
COMM 392	Introduction to Data Management and Analytics for Business	3.00
<b>Total Units</b>		<b>51.00</b>

<sup>1</sup> Required course for all Bachelor of Commerce students

<sup>2</sup> The Economics requirement is met by ECON 110 for students beginning the program before Fall 2021

#### **Performance Management Focus**

Code	Title	Units
<b>Financial Accounting</b>		
COMM 111	Introduction To Financial Accounting <sup>1</sup>	3.00
COMM 311	Fin Acctng Pract Prin & Concep	3.00
COMM 313	Financial Accounting II	3.00
COMM 417	Business Combinations Accounting	3.00
<b>Management Accounting</b>		
COMM 112	Introduction To Management Accounting <sup>1</sup>	3.00
COMM 312	Intermed Management Accounting	3.00
COMM 414	Management Control	3.00
COMM 415	Corporate Governance and Control	3.00
<b>Auditing</b>		
COMM 317	Auditing	3.00
<b>Taxation</b>		
COMM 319	Income Taxation	3.00
<b>Information Systems</b>		

COMM 190	Introduction to Digital Business and Technologies <sup>1</sup>	3.00
<b>Finance and Financial Statement Analysis</b>		
COMM 121	Introduction To Finance <sup>1</sup>	3.00
COMM 122	Finance II <sup>1</sup>	3.00
COMM 411	Financial Statement Analysis & Accounting-Based Valuation	3.00
Select one course from the following:		3.00
COMM 321	Derivative Securities	
COMM 322	Advanced Corporate Finance	
COMM 323	Corporate Financial Planning	
<b>Economics</b>		
COMM 171	Principles of Economics for Business <sup>2</sup>	3.00
COMM 172	Managerial Economics <sup>2</sup>	3.00
<b>Law</b>		
COMM 381	Business Law I	3.00
<b>Strategy</b>		
COMM 401	Business and Corporate Strategy <sup>1</sup>	3.00
<b>Digital Technology</b>		
COMM 392	Introduction to Data Management and Analytics for Business	3.00
<b>Total Units</b>		<b>60.00</b>

<sup>1</sup> Required course for all Bachelor of Commerce students

<sup>2</sup> The Economics requirement is met by ECON 110 for students beginning the program before Fall 2021

#### 4.4.5 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.

#### 4.4.6 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 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. 1).

- 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 has 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 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 4.4.6.1 *Requests for a Reduced Course Load*.

##### 4.4.6.1 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 Executive Director (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 Documentatio (<https://queensu-ca-public.courseleaf.com/business/bachelor-commerce/academic-decisions-and-appeals/>)).
- Supporting documentation may also be requested before returning to a full course load.

#### 4.4.6.2 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 Executive Director (or delegate) via an Academic Advisor.

#### 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/](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 academic penalty (as indicated in the Commerce Sessional Dates) ([https://queensu-ca-public.courseleaf.com/business/bachelor-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 the transcript (see 4.5.1 (p. ) Non-Evaluative Grades (p. )). 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 Executive Director (or

delegate; for more information see *7.4 Appeals to the Executive Director*). Supporting documentation may be required.

- If the appeal is approved, a 'DR' notation will be placed on the transcript (see 4.5.1 (p. ) Non-Evaluative Grades (p. )). A student may not appeal to remove a DR notation from 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 Executive Director (or delegate; for more information see *7.4 Appeals to the Executive Director*).

### 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 academic penalty; otherwise a grade of NG (not graded) will be assigned to the 'A' portion of the course. If a student wishes to drop a multi-term course after the deadline to drop Fall Term classes without academic penalty, but prior to the deadline to drop Winter Term classes without academic penalty, only the B portion will be removed from the transcript. For more information, see *4.5.1 Non-Evaluative Grades* (p. ).

Students wishing to drop a multi-term course after the deadline to drop Winter Term classes without academic or after the last day of classes, should follow the process outlined in *4.4.8 Dropping a Course* (p. 4).

### 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 will be accepted toward the Bachelor of Commerce degree. The 60.0 unit maximum includes, 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. 5).

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 higher (as defined by the university offering the course). Courses completed via LOP 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 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, a copy of the finding will be held in the student file at the Smith School of Business.

##### **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 ILOP 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 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 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. 7).

#### **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. 9).

##### **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. 5).

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. 1).

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 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 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, a copy of the finding will be held in the student file at the Smith School of Business.

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.

Date	Event
July 1	Fall Term- Application Deadline
July 29	Fall Term - Acceptance Deadline
Nov 1	Winter Term - Application Deadline
Nov 29	Winter Term - Acceptance Deadline
Mar 1	Summer Term - Application Deadline
Mar 29	Summer Term - Acceptance Deadline

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, a copy of the finding will be held in the student file at the Smith School of Business.

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 Executive Director (or delegate) for special permission to participate in exchange while on probation. For more information, see *7.4 Appeals to the Executive Director*.

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 Executive Director (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 Executive Director the Commerce Program, in consultation with the Director of the Centre for International Management. A decision made by the Executive Director may be

appealed to the Academic Progress Committee (see *7.5 Appeals to the Academic Progress Committee*).

All 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 Smith BCom/Guanghua BA (Mgt) Double Degree**

Each year up to five Smith Commerce students will be selected to study in China and earn two undergraduate degrees: a Bachelor of Commerce from Smith School of Business and a Bachelor of Arts in Management from Guanghua School of Management at Peking University.

Students entering their second year of Smith Commerce will be eligible to apply. Admission to the double degree program is based on academic requirements defined by the Smith Commerce and Guanghua BA (Management) programs. Those who satisfy the academic requirements must successfully complete two interviews conducted by each institution.

For current Commerce students, more information can be found on the Smith-Peking Double Degree Portal.

For general questions, please contact [bcomglobal@queensu.ca](mailto:bcomglobal@queensu.ca).

#### **4.4.10.3 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 academic penalty, 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 academic penalty, 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.