

**March 29, 2012**

**Submission:  
Bachelor of Business Administration  
Accounting**

Applying for Ministerial Consent Under the  
*Post-secondary Education Choice and  
Excellence Act, 2000*

**The Secretariat  
Postsecondary Education Quality Assessment Board**  
900 Bay Street  
23<sup>rd</sup> Floor, Mowat Block  
Toronto, ON M7A 1L2

Tel.: 416-325-1686  
Fax: 416-325-1711

E-mail: [peqab@ontario.ca](mailto:peqab@ontario.ca)

## **Section 1: Introduction**

### **1.1 College and Program Information**

**Full Legal Name of Organization:**

Sheridan College Institute of Technology and Advanced Learning

**URL for Organization Homepage (if applicable):**

<http://www.sheridancollege.ca/>

**Proposed Degree Nomenclature:**

Bachelor of Business Administration (Accounting)

**Location:**

Hazel McCallion Campus  
4180 Duke of York Boulevard  
Mississauga, ON L5B 0G5

Davis Campus  
7899 McLaughlin Road  
Brampton, ON L6Y 5H9

**Contact Information:**

*Person Responsible for this Submission:\**

Name/Title: Melanie Spence-Ariemma, Dean Academic Strategic Planning and Development

Full Mailing Address: 1430 Trafalgar Road, Oakville, Ontario, L6H 2L1

Telephone: (905) 845-9430 x4226

Fax: (905) 815-4220

E-mail: [melanie.spence@sheridanc.on.ca](mailto:melanie.spence@sheridanc.on.ca)

*Site Visit Coordinator (if different from above):\*\**

Name/Title: Nancy Riddell, Coordinator Administrative Services

Full Mailing Address: 1430 Trafalgar Road, Oakville, Ontario, L6H 2L1

Telephone: (905) 845-9430 x2666

Fax: (905) 815-4220

E-mail: [nancy.riddell@sheridanc.on.ca](mailto:nancy.riddell@sheridanc.on.ca)

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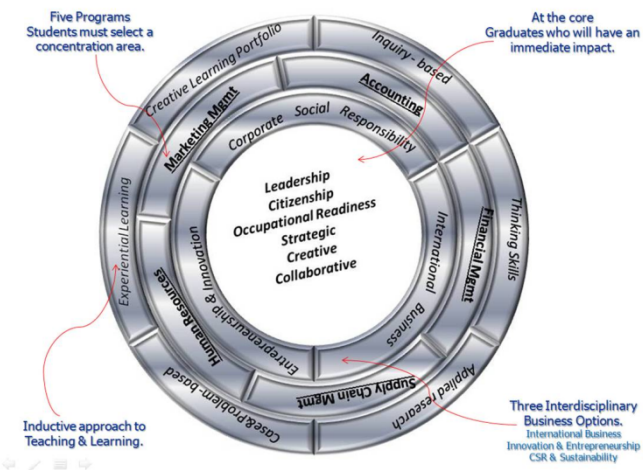
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## 1.3 Executive Summary

### Program Overview

Business education continues to experience high demand from graduates of domestic high schools, mature students, working students and international students. As university undergraduate programs find themselves at capacity, they continue to increase their entrance requirements in order to compensate for the high demand. Demand has also risen due to demographic shifts occurring as a result of the retirement of baby boomers that represent a significant portion of the professional workforce. This dynamic presents a significant demand for undergraduate business education at the baccalaureate level in a demographic that is underserved by degree granting educational institutions. The demand is particularly evident in Sheridan's catchment area which encompasses the fastest growing communities with the highest levels of immigration in the country.

#### Sheridan's Bachelor of Business Administration Model



The Faculty of Business seeks to offer a Bachelor of Business Administration (Accounting) degree (BBA Accounting). The Faculty of Business proposes to launch this program in parallel with four additional BBA programs in Supply Chain Management, Finance, Human Resources Management and Marketing Management (see Section 15.1 for Program Overviews). The BBA Accounting program includes required foundation courses, which provide graduates with a strong grounding in all aspects of general business in areas such as accounting, marketing, finance and strategic management. As identified by our environmental scan, consultations with external academics, and our ad hoc Program

Advisory Committee (ad hoc PAC) members, there is a growing demand in the marketplace for accounting professionals who have breadth of general business as well as functional accounting knowledge. As part of the management team, there is an increasing demand for accountants to play a more strategic role in the operations of the enterprise, to provide more analysis and information to support decision-making for business operations and growth strategies.

The curriculum focuses on detailed financial and cost analyses, taxation, assurance, ethical and regulatory compliance and financial reporting. The program will ensure that the students will develop the ability to help companies understand trends impacting the business and identify costs savings through business process improvements. Courses will meet the rigorous standards of the three main Canadian professional accounting designations: CA (Chartered Accountant), CGA (Certified General Accountant) and CMA (Certified Management Accountant) designations.

Students will build on the core accounting program with specialized elective courses. Elective courses provide students with the opportunity to pursue deeper studies in specific areas of accounting, and/or develop a breadth of knowledge in other areas of business. Students may build breadth in emerging trends and contemporary issues by specializing in one of the three Interdisciplinary Business areas: Corporate Social Responsibility and Sustainability, Innovation and Entrepreneurship, or International Business. Corporate Social Responsibility and Sustainability develops students' potential to deal with environmental, economic and social responsibility and sustainability challenges. Innovation and Entrepreneurship prepares students to create, innovate and commercialize new business ideas.

International Business equips students with specialized management knowledge and skills required to work effectively in an international environment.

The BBA Accounting program requires students to broaden their educational experience beyond business studies. Students can choose non-business electives from a number of different fields of study including Social Sciences, Humanities, Global Culture, Mathematics and Sciences. Students will explore a breadth of topics with personal and societal importance, which contribute to the development of thoughtful, knowledgeable and self-aware citizens prepared to contribute to the society in which they live and work.

Development of research skills is integrated throughout the curriculum using inductive and problem-based teaching and learning methods. A progression of applied research courses throughout the program focuses on analytical and quantitative skills and incorporates applied research assignments into course work. These courses culminate in an Integrated Industry Project or Research Thesis.

A one-semester internship must be completed in order to graduate. Optionally, students may apply for a four-term Co-op program. This work experience will fulfill many of the program learning outcomes with the intent of preparing graduates for employment in their field of study. The program is committed to developing the whole student and incorporates a Creative Learning Portfolio (Portfolio) as a way to enable deeper learning and student success. The Portfolio creates linkages across the program through integrated activities, within and outside the curriculum, allowing students to critically reflect on and highlight academic, creative leadership, professional and personal accomplishments. Successful completion of the Portfolio is a graduation requirement.

The BBA Accounting is designed to foster student success ensuring accountability, responsible risk taking, collaboration and respect. The program curriculum and Portfolio include focus on interpersonal and communication skills, critical, creative and reflective thinking skills, strong numeracy skills and strategic thinking. See Section 15.2 for the BBA Program Vision and Values Statements.

Differentiating strengths of this program include:

- Ability to complete the courses required for the CA, CMA, CGA professional accounting certifications
- Greater emphasis on integration of all key business functional areas and a strong quantitative and qualitative approach
- Opportunity for students to gain practical experience through internship and Co-op work terms, and other experiential learning activities
- Opportunity to take courses that integrate accounting with other core business disciplines
- Demonstration of ongoing personal and professional growth through the development of a Creative Learning Portfolio
- Engagement in applied research through an Integrated Industry Project, as well as through an internship or Co-op work term opportunities

Graduates of the program could expect to find employment in public accounting firms, major corporations, government offices, not-for-profit organizations, small business and financial institutions in positions such as accountant, controller, treasurer, budget analyst, taxation specialist or auditor (see Section 13). They can also pursue graduate studies in the same and related fields. Our goal is to prepare graduates with the capacity to grow, innovate and respond to new situations in a rapidly changing world.

### ***Economic Need***

It is expected that growth in the number of new businesses within Toronto and the GTA coupled with the growing need for greater financial accountability and efficiency will fuel the demand for accountants. In addition, it is estimated that more than 77,000 people from Canada's accounting profession will retire by the year 2015.

The local economy is able to support the employment of graduates of this proposed program. The cities of Brampton, Mississauga and Toronto have above average labour force location quotients for the sectors that are specific to this profession, suggesting a high concentration of potential employers (see Section 13).

### ***Competition***

Most Ontario universities offer degree programs with a specialization in accounting. The range of credentials in this field includes Bachelor of Accounting, Bachelor of Business Administration, Bachelor of Business Management and Bachelor of Commerce degrees. Within the Ontario College system Conestoga, George Brown, Humber and Seneca currently offer a business degree program with a specialization in accounting.

### ***Student Interest and Potential Applicants***

The environmental scan indicates significant interest from internal diploma graduate applicants. We have early indication that future high school graduates would also consider studying for a degree at Sheridan (see Section 13).

### ***Program Standards and Credential Requirements***

A university bachelor degree is required to meet the degree qualifications of all the professional accounting bodies in Ontario. Specifically, the Chartered Accountants (CA) designation requires a 4 year bachelor degree, the Certified Management Accountants (CMA) and Certified General Accountants (CGA) associations accept either a 3 or 4 year bachelor degree. Each credential requires a professional program of study and a minimum industry work experience component. We are currently seeking confirmation that specific BBA Accounting courses will be accredited by the three accounting bodies as meeting the requirements of the professional program of study. Members of the professional bodies participated in our ad hoc PAC meetings and courses were designed according to guidelines provided by each accreditation body.

### ***Internal/External Consultations***

The program development team conducted extensive internal and external consultations throughout the development process. Internal consultations were conducted with key stakeholders including but not limited to the Office of the Registrar, Student Services, Co-op, and the International Student Centre. External consultations included extensive discussions with an ad hoc PAC consisting of leading members of industry as well as professional bodies and industry associations. Finally, Maureen Fizzell, Senior Lecturer and Director of Undergraduate Programs, Beedie School of Business at Simon Fraser University completed an external academic review of our proposed program (see Section 15.5) to assess curriculum quality and currency.

Letters of support from universities, industry associations and employers are included in this proposal (see Section 7).

### ***Enrolment Projections and Staffing Implications***

In the first year of planned implementation in 2013, the Faculty of Business plans for first year enrolment and for direct entry transfer students from existing advanced diploma programs at Sheridan and other Ontario Colleges. With a steady intake rate of 200 first year and 100 direct entry students, there will be over 900 BBA students registered in all five programs by 2017.

### ***Faculty Credential Requirements***

The Faculty of Business is well positioned to deliver its BBA programs through faculty conferred with Doctoral as well as Master's degree credentials. Currently, the Faculty of Business has 13 full time faculty members with PhD and DBA credentials and 45 full time faculty members with Master's degrees in related fields of study. When all four years of the BBA degree are fully operational, a total of 27 additional full time faculty members will be required across all programs to meet the Sheridan objective of 70% of courses taught by full time employees. This objective will be achieved by hiring an additional 8 full time faculty with Doctoral credentials as well as six full time faculty members with Master's Degree in a phased four-year recruitment program, hiring four additional faculty members each year. No fewer than 50% of faculty teaching degree courses will be from the field or a closely related field or discipline. In addition, the Faculty of Business plans to support Doctoral studies for existing faculty.

### ***Space and Resource Requirements***

We are seeking approval to deliver the BBA Accounting program at two Sheridan campuses: Hazel McCallion campus in Mississauga and Davis campus in Brampton. Sheridan recently completed the Phase 1 facilities of the Hazel McCallion Campus in Mississauga, which combined with the planned Phase 2 (expected completion in 2014) will ensure adequate space and resources for the BBA Accounting program. Existing facilities at the Davis campus will accommodate this program. Plans are also in place to strengthen our business library resources to support BBA level programs.

### ***Curriculum***

In keeping with the core Sheridan values that embrace creativity and innovation in program design and delivery, an inductive approach to teaching and learning is adopted. This teaching and learning approach guides students through critical thinking, awareness, evaluation, and the drawing of defensible conclusions and explanations. Curriculum delivery will be laptop enabled using the latest technology, ensuring that our teaching and classroom simulates the current and future business environment. The program will be delivered using a variety of methods including face-to-face and hybrid (blended learning), in a year-round delivery format. Emphasis is placed on developing the skills that allow our graduates to adapt to the business world.



## **1.4 Program Abstract**

The Bachelor of Business Administration (Accounting) program prepares graduates to integrate accounting with business knowledge to create sound business strategies. Throughout their course of study, students are presented with opportunities to improve operational effectiveness and efficiency by formulating plans, guiding analysis, implementing strategies and communicating financial results. In addition, graduates will have demonstrated the ability to apply a range of problem solving frameworks in a variety of organizational settings and respond to new situations in a rapidly changing business environment. By offering choices through program design, students can customize their studies and pursue greater depth in specific areas of accounting, or broaden their knowledge in other business disciplines and interdisciplinary business areas. Collaboration with industry through internship or co-op work terms, applied research, and a final semester integrated industry project provides graduates with the opportunity to compete effectively for jobs opportunities with public accounting firms, government offices, not-for-profit organizations, major corporations, small businesses, and financial institutions. Graduates will be prepared to enter the CA, CMA and CGA professional programs of study. Graduates will also be prepared to pursue graduate studies.

## Section 2: Degree Level

In order to ensure the BBA Accounting program meets the Baccalaureate Standard as set out by PEQAB, the curriculum was developed in concert with Sheridan’s Network for Innovation and Leadership in Education (NILES) which supports the development and approval processes of all of Sheridan’s degree level programs. In addition, curriculum was written by Sheridan faculty and reviewed by both internal and external academics with degree level experience. The ways in which the BBA Accounting program meets the Qualifications Standards are summarized below.

### 2.1 Depth and Breadth of Knowledge

<b>PEQAB Degree level standard for bachelor honours degree in an applied area of study</b>	<b>Proposed Baccalaureate Program BBA Accounting</b>
<p>a. A developed knowledge and critical understanding of the key concepts, methodologies, current advances, theoretical approaches and assumptions in a discipline overall, as well as in a specialized area of a discipline</p>	<p>As determined by the environmental scan undertaken in the early stage of this degree’s development, there is a growing demand in the marketplace for Accounting professionals who possess breadth of general business knowledge in addition to depth of technical knowledge. As such, the BBA Accounting curriculum focuses on the various functional areas within business and emphasizes the strategic role that accounting professionals can play by their contributions to the management team. The design of the program ensures students gain exposure to the current body of knowledge in accounting and management as well as strategic frameworks from academia and industry to ensure appropriate breadth and depth.</p> <p>Students in the BBA Accounting program will follow 20 common core courses (see Section 4.5) that build strong numerical, critical, reflective and creative thinking skills. These courses provide students with foundational knowledge in the core business disciplines of Accounting, Finance, Marketing Management, Human Resources Management, and Supply Chain Management.</p> <p>Students choose an additional six business electives from any of the five proposed degrees. Further, students complete seven breadth electives, in addition to Composition and Rhetoric which is part of the core.</p> <p>Students will take an additional six accounting courses, four of which are mandatory. These courses ensure students develop fundamental understanding of the main functional areas of accounting including: financial accounting, managerial accounting, corporate finance, assurance and risk management and taxation. The emphasis on team work and strategic analysis ensure students are able to assess and articulate the accounting information needed for decision making and assessment of the financial performance of the enterprise.</p> <p>A structured yet flexible approach was employed in the design of the program ensuring students gain exposure to the current body of knowledge in management as well as strategic frameworks from academia and industry to</p>

<b>PEQAB Degree level standard for bachelor honours degree in an applied area of study</b>	<b>Proposed Baccalaureate Program BBA Accounting</b>
	<p>ensure appropriate breadth and depth.</p> <p>Courses are grounded in current methodologies, theoretical approaches and assumptions in accounting and business in general. Students study trends, issues and challenges that influence the way business is conducted. Examples of current accounting challenges facing business include: increased risk and uncertainty, influence of technology, the financial and economic crisis, and convergence of global fair value accounting standards.</p>
<p>b. A developed understanding of many of the major fields in a discipline, including, where appropriate, from an interdisciplinary perspective, and how the fields may intersect with fields in related disciplines</p>	<p>Students have the opportunity to study all the major fields in the accounting discipline including financial accounting, managerial accounting, auditing/assurance, taxation and finance. Introductory courses in Financial Accounting, Managerial Accounting, and Finance help students build a solid foundation in financial literacy, while the intermediate and advanced level courses build skills that develop higher level competencies needed in the accounting profession. Accounting elective courses such as Accounting Theory and Contemporary Issues and Public Sector Accounting will strengthen student’s exposure to the interdisciplinary aspects of accounting.</p> <p>In addition, students may choose business electives offered in the Accounting program or in the other BBA programs or in the interdisciplinary business areas of Corporate Social Responsibility &amp; Sustainability, International Business, and Innovation &amp; Entrepreneurship, which are aligned with significant business issues and trends. These areas allow students to frame Accounting within an interdisciplinary perspective.</p>
<p>c. A developed ability to: i) gather, review, evaluate and interpret information; and ii) compare the merits of alternate hypotheses or creative options relevant to one or more of the major fields in a discipline</p>	<p>Inductive teaching methods such as inquiry based, case based and problem based methodologies are woven throughout the program. Adopting a relatively structured form of enquiry in the first year, a scaffold approach gradually shifts students toward self-directed interdependent case and problem based learning. Through this approach students develop the ability to create and evaluate alternative hypotheses through the gathering, reviewing, evaluating and interpreting of information. Specific courses focusing on developing and assessing hypotheses include Business Statistics, Applied Research in Business, Accounting Theory and Contemporary Issues, Financial Statement Analysis and Strategic Management. The program culminates in an Integrated Industry Project or Research Thesis. The Integrated Industry Project requires students to work in a multidisciplinary team to address a complex, real-world problem or opportunity for an external client. The Research Thesis allows students to demonstrate research and analytical skills preparing them for further research-oriented education or career options.</p>

<b>PEQAB Degree level standard for bachelor honours degree in an applied area of study</b>	<b>Proposed Baccalaureate Program BBA Accounting</b>
<p>d. A developed, detailed knowledge of and experience in research in an area of the discipline</p>	<p>Throughout the four years of study, students are required to develop detailed knowledge of and experience in research within core required and elective courses in Accounting by studying required courses such as Applied Research in Business and Integrated Industry Project. Discipline-specific courses such as Financial Accounting, Intermediate Accounting 1 and 2, Intermediate and Advanced Managerial Accounting, Fundamental Auditing, Advanced Auditing, Taxation, Advanced Taxation, Finance Fundamentals, and Advanced Corporate Finance develop detailed knowledge to prepare students to perform robust research.</p> <p>Additionally, students have the opportunity to pursue applied research activities throughout the required four month internship or the Co-op work experience. Students embed and reflect on these research experiences in their Creative Learning Portfolio, forming the basis of their strategic career plan as they prepare for sustainable, professional employment in their chosen discipline.</p>
<p>e. Developed critical thinking and analytical skills inside and outside the discipline</p>	<p>An inductive approach to teaching and learning is the foundation of the Sheridan BBA Accounting program. This teaching and learning approach guides students through critical, creative and reflective thinking, evaluation, and the drawing of defensible conclusions and explanations. The degree weaves inductive teaching methods such as inquiry-based, case-based and problem-based methodologies to create authentic real-world, professionally relevant contexts for learning the content and skills of business courses.</p> <p>Students apply research, critical thinking, analysis, collaboration, decision making and communication skills. They synthesize theories, concepts, principles and industry practices in order to address complex issues, opportunities and challenges. Students will work individually and collaboratively within and outside the discipline in such courses as Business Fundamentals, Business Processes, Strategic Management, Financial Accounting, Managerial Accounting, Finance, Auditing, Taxation and the Integrated Industry Project. Experiences with industry partners in Applied Research Project and across faculties will allow students to develop professional contexts to their work.</p> <p>Analytical and critical thinking skills are further developed through breadth courses outside of the discipline.</p>
<p>f. The ability to apply learning from one or more areas outside the discipline</p>	<p>Breadth courses that focus on academic areas such as the sciences, philosophy, history, anthropology, sociology and politics will lay a fertile foundation for the development of the capstone project and Creative Learning Portfolio. By developing analytical abilities outside of their discipline, students have the opportunity to apply this learning to their ongoing projects.</p>

<b>PEQAB Degree level standard for bachelor honours degree in an applied area of study</b>	<b>Proposed Baccalaureate Program BBA Accounting</b>
	<p>This program meets the PEQAB requirement for depth and breadth of knowledge outside the field. At least 20 per cent of the program hours in the degree-level courses are outside the professional or main field of study. Students are expected to engage in more than introductory knowledge of the distinctive assumptions and modes of analysis in the fields of Humanities, Social Science, Global Culture, Mathematics and Science. There is significant diversity in the free-elective curriculum available to students. These free-elective courses ensure that students are aware of:</p> <p>(a) the distinctive assumptions and modes of analysis of at least one discipline outside their main field of study                      (b) of the society and culture in which they live and work</p> <p>Students will develop critical thinking and analytical skills in one or more areas outside their discipline.</p>

## 2.2 Conceptual & Methodological Awareness/Research and Scholarship

<b>PEQAB Degree level standard for bachelor honours degree in an applied area of study</b>	<b>Proposed Baccalaureate Program BBA Accounting</b>
<p>An understanding of methods of enquiry or creative activity, or both, in their primary area of study that enables the student to:</p> <p>a. Evaluate the appropriateness of different approaches to solving problems using well established ideas and techniques</p>	<p>Courses in the BBA Accounting program expose students to increasingly complex theory at the degree level. Discipline based coursework involves analysis and critical assessment of current and emerging practice and research. Basic research and numerical and qualitative analysis skills are developed throughout the program. Within the BBA Accounting program the student journey begins with fundamental Financial and Managerial Accounting followed by intermediate and advanced Financial and Managerial Accounting courses as well as fundamental and advanced courses in Auditing, Taxation and Corporate Finance, and Information Systems. Multiple viewpoints will be presented throughout the sequence of courses, requiring the students to absorb the critical insights of others and determine the most appropriate course of action.</p>
<p>b. Devise and sustain arguments or solve problems using these methods</p>	<p>Through examining different theoretical models, students devise sustainable arguments and present evidence persuasively in the mandated breadth course Composition and Rhetoric.</p> <p>The degree weaves inductive teaching methods such as inquiry based, case-based and problem-based learning to create authentic, relevant, experiential learning opportunities in both the classroom and the broader community. Case and problem based learning provides students with the ability to synthesize learning and concepts from previous courses as well as general</p>

<b>PEQAB Degree level standard for bachelor honours degree in an applied area of study</b>	<b>Proposed Baccalaureate Program BBA Accounting</b>
	<p>experience. Cases also equip students to deal with the ambiguities they will face every day in their careers.</p> <p>Contextual cases are used extensively in the financial accounting, managerial accounting, auditing/assurance, and taxation courses.</p>
c. Describe and comment upon particular aspects of current research or equivalent advanced scholarship	<p>Students will conduct extensive research related to the most current developments in industry and in related areas of professional practice. The program encourages students to actively engage in applied research through courses such as Accounting Theory and Contemporary Issues, and Financial Statement Analysis and Strategic Management.</p> <p>Students will also examine and assess research and literature in the field which informs individual paths of inquiry related to their Integrated Industry Project. The Research Thesis course in particular focuses on current research and dissemination.</p> <p>Students will have the opportunity to pursue applied research activities through work term experiences.</p>

### 2.3 Communications Skills

<b>PEQAB Degree level standard for bachelor honours degree in an applied area of study</b>	<b>Proposed Baccalaureate Program BBA Accounting</b>
<p>The ability to communicate information, arguments, and analysis accurately and reliably, orally and in writing, to specialist and non-specialist audiences using structured and coherent arguments and, where appropriate, informed by key concepts and techniques of the discipline.</p>	<p>Students develop skills and abilities to communicate effectively with both specialist and non-specialist audiences throughout the program, commencing with the Composition and Rhetoric and the Business Communications course.</p> <p>Students develop business communication skills through researching, writing and presenting to create value within the business context. Students choose channels of communication, identify and apply business writing formats, and use communication strategies appropriate to their audience and purpose.</p> <p>Interdisciplinary courses allow students to work together as a team to collaborate, communicate and align their respective areas of expertise, work effectively to meet deadlines and troubleshoot their way through difficulties that emerge along the way.</p> <p>Courses that involve external industry partners and clients demand that students support their business decisions with carefully constructed arguments that are defensible and understood.</p> <p>In addition to the traditional communications requirements of a baccalaureate program, students have the additional learning associated with communicating through the results of their Integrated Industry Project and Research Thesis. Through a complex synthesis of</p>

<b>PEQAB Degree level standard for bachelor honours degree in an applied area of study</b>	<b>Proposed Baccalaureate Program BBA Accounting</b>
	<p>theory and practice, students learn to communicate points of view, arguments, and analysis in a coherent, reliable and professional manner that may be oral, written, or visual, or a combination of all three depending on the nature of the project and the intended context.</p> <p>Students communicate information, synthesize arguments and provide analysis in their Creative Learning Portfolio, forming the basis of their strategic career plan as they prepare for sustainable, professional employment in their chosen discipline. The Portfolio engages students to critically reflect on their learning, thus demonstrating their ability to communicate accurately and reliably in writing.</p>

## 2.4 Application of Knowledge

<b>PEQAB Degree level standard for bachelor honours degree in an applied area of study</b>	<b>Proposed Baccalaureate Program BBA Accounting</b>
<p>a. The ability to review, present and critically evaluate qualitative and quantitative information to:</p> <ul style="list-style-type: none"> <li>i develop lines of argument</li> <li>ii make sound judgments in accordance with the major theories, concepts and methods of the subject(s) of study</li> <li>iii apply underlying concepts, principles and techniques of analysis, both within and outside the discipline</li> <li>iv where appropriate use this knowledge in the creative process</li> </ul> <p>b. The ability to use a range of established techniques to:</p> <ul style="list-style-type: none"> <li>i initiate and undertake critical evaluation of arguments, assumptions, abstract concepts and information</li> <li>ii propose solutions</li> <li>iii frame appropriate questions for the purpose of solving a problem</li> <li>iv solve a problem or create new work</li> </ul> <p>c. The ability to make critical use of scholarly reviews and primary sources</p>	<p>The program provides students with the theoretical framework and the hands-on experience required to engage in business management problem solving and solution generation.</p> <p>Students develop the strategies needed to review and evaluate information through the Composition and Rhetoric course, and transfer that learning to lines of argument they develop for course work within their Accounting studies as well as in the various breadth offerings. There are a number of opportunities to identify a point of view, define an argument, refine the strategy to put forward in that argument, receive feedback from others, and revise and finalize one’s argument. These opportunities occur regularly in their discipline as well as in other business courses.</p> <p>Through courses such as Strategic Management students in the Accounting program will develop competencies related to the analysis and evaluation of an entity’s ability to make decisions and maximize its organizational performance, including its governance, strategies, policies, and resources.</p> <p>The various courses in financial and managerial accounting and taxation will enable students to develop a range of established techniques related to the presentation of an entity’s financial and non-financial information to meet their reporting needs.</p> <p>Corporate Finance courses will develop competencies related to the financial management of assets and liabilities, treasury and assessment of an entity’s value.</p> <p>Through a combination of classroom and work term experiences, students learn how to question assumptions in defining and solving problems. They are required to</p>

<b>PEQAB Degree level standard for bachelor honours degree in an applied area of study</b>	<b>Proposed Baccalaureate Program BBA Accounting</b>
	<p>develop lines of argument to defend their own business choices and support theoretical hypotheses. Combining increasingly sophisticated approaches to theoretical and conceptual models of study, students gain deeper understanding of practical methodologies by examining the theoretical approaches behind them.</p> <p>There are many strategies and sources for students to access research material related to critical inquiries of their disciplines and to business in general. The current business holdings at Sheridan’s Library Services are particularly strong. All programs and courses make full use of these resources through recommended and required readings. The culminating Research Thesis and its related preparatory courses provide ample opportunity for the student to engage in research using primary sources as well as scholarly publications and journals. The student will use this research as source material to combine with course work, preparing them for a professional career in the field.</p>

## 2.5 Professional Capacity/Autonomy

<b>PEQAB Degree level standard for bachelor honours degree in an applied area of study</b>	<b>Proposed Baccalaureate Program BBA Accounting</b>
<p>a. Qualities and transferable skills necessary for further study, employment, community involvement and other activities requiring:</p> <ul style="list-style-type: none"> <li>i the exercise of initiative, personal responsibility and accountability in both personal and group contexts</li> <li>ii working effectively with others</li> <li>iii decision-making in complex contexts</li> </ul> <p>b. The ability to manage their own learning in changing circumstances, both within and outside the discipline, and to select an appropriate program of further study.</p> <p>c. Behaviour consistent with academic integrity and social responsibility.</p>	<p>In all courses and work terms offered throughout this program, students develop the transferrable skills necessary for further study, employment, community involvement, as well as develop their capacity for independent learning.</p> <p>The Accounting program emphasizes to the graduates the importance of maintaining the confidence of their future clients, employers and the public through an overriding commitment to integrity.</p> <p>The overall inductive teaching and learning approach of the BBA Accounting uses inquiry, case, and problem-based learning strengthening students’ initiative, personal responsibility and accountability in both personal and group contexts. This approach helps students develop autonomy and decision making in complex contexts.</p> <p>This approach promotes students ability to use inquiry skills, respectful and ethical thinking and self-directed learning. The Research Thesis and Accounting Theory and Contemporary Issues courses provide the opportunity for independent learning.</p> <p>Through the development of a Creative Learning Portfolio, students will identify professional, academic and personal goals that they will manage throughout the degree. Professional Capacity/Autonomy is embodied in the Portfolio. As students progress through their course of study, they are required to be self-reflective about their</p>



PEQAB Degree level standard for bachelor honours degree in an applied area of study	Proposed Baccalaureate Program BBA Accounting
	<p>learning in order to appropriately choose program electives (see Section 15.4).</p> <p>Students study Ethics, Sustainability and Corporate Social Responsibility which is a mandatory core course. In addition, courses in the Corporate Social Responsibility and Sustainability Interdisciplinary Business area require students to analyze social, economic and cultural factors that inform their business acumen.</p> <p>Through work term experiences students develop and apply professional and self-leadership attributes in their work. Exposure to professional associations and accreditation bodies in the accounting sector will assist students in career planning.</p>

## 2.6 Awareness of Limits of Knowledge

PEQAB Degree level standard for bachelor honours degree in an applied area of study	Proposed Baccalaureate Program BBA Accounting
<i>Awareness of Limits of Knowledge</i>	
<p>An understanding of the limits to their own knowledge and ability, and an appreciation of the uncertainty, ambiguity and limits to knowledge and how this might influence analysis and interpretations.</p>	<p>In discipline-based and interdisciplinary coursework students will be exposed to the ambiguities of knowledge and confront these ambiguities through projects in which they will be required to take alternative viewpoints of an argument. Through courses that lead the student through progressively more complex business situations students develop the professional judgment needed to make decisions in an ever-changing business environment.</p> <p>Throughout the program students will be challenged to delineate both the limitations and the practical application of information as well as areas that need to be investigated further. The program provides the methodologies, tools and frameworks that will help students appreciate the ambiguity and dynamics of the business world. The dynamics of the business world require that, in order to be successful in the field, the professional must remain constantly engaged in life-long learning in their own particular specialization and in the field as a whole. Examples of courses that demonstrate this awareness include: Composition and Rhetoric, Applied Research in Business, Strategic Management, Integrated Industry Project, Research Thesis, Ethics, Corporate Social Responsibility and Sustainability. These courses will allow students to link research with practice.</p> <p>The Accounting curriculum recognizes the challenges and presented in accounting education and the uncertainties in the current global business environment. Students must master the expanding body of accounting knowledge as well as develop personal attributes,</p>

<b>PEQAB Degree level standard for bachelor honours degree in an applied area of study</b>	<b>Proposed Baccalaureate Program BBA Accounting</b>
	<p>professional skills and behaviors that will translate into employability skills at the conclusion of the program. Courses such as Auditing, Taxation, Management Accounting, Financial Accounting, Accounting Theory and Contemporary Issues and Information Systems Strategies will link the various disciplines within the field of accounting and allow students to explore the factors that influence the profession.</p> <p>The Creative Learning Portfolio engages students to reflect upon their learning and nurture self-awareness.</p>

## Section 3: Admission, Promotion and Graduation

The following section indicates how Sheridan’s BBA Accounting program meets the Ministry requirements.

### 3.1 Admission Requirements for Direct Entry

Program Admission Requirements	
Academic	<p><i>Students from the Province of Ontario</i> Successful completion of a secondary school diploma (OSSD or equivalent) with the following academic requirements:</p> <ul style="list-style-type: none"> <li>• English, Grade 12 (ENG4U or equivalent)</li> <li>• Mathematics, Grade 12 Advanced Functions (MHF4U or equivalent), or Grade 12 Calculus and Vectors (MCV4U or equivalent)</li> <li>• Four other Grade 12 credits (U or M or equivalent)</li> </ul> <p>The applicant must achieve an overall average grade of at least 65% in the above requirements. In addition, the applicant must achieve a grade of at least 65% in ENG4U (or equivalent), with no grade less than 60% in the remaining courses used to qualify for admission.</p> <p><i>Students from the Province of Quebec</i> The applicant must have completed a minimum of 12 courses in the pre university CEGEP program (excluding physical education) with subjects at stated levels relevant to the degree. Students must have a minimum overall average grade of 75%.</p>
Related work/volunteer experience	NA
Other (e.g. portfolio, specialized testing, interview, G.R.R., etc.)	NA
Applicant Selection	<ul style="list-style-type: none"> <li>• Eligible applicants will be selected on the basis of their previous academic achievement (the average of their six highest senior-level credits, including required courses).</li> <li>• Applicants who do not meet the admission requirements for this program will be assessed and advised individually and may be considered for other related programs.</li> </ul>

### 3.2 Admission Policies and Procedures for Mature Students

Sheridan’s procedures for Admissions for Mature Students are designed to:

- provide a pathway for applicants who have not completed the Ontario Secondary School Diploma (OSSD) or equivalent into degree level studies, while
- ensure the applicant’s ability to work at a degree level.

Sheridan defines mature students as:

- applicants who have not achieved the OSSD or its equivalent, and
- applicants who are at least 19 years of age on or before the commencement of the program in which they intend to enroll.

In order to meet the academic entrance requirements, mature applicants must demonstrate the ability to handle degree level academic work through successful completion of two terms of post-secondary education including any prerequisite courses, at a minimum overall GPA of 65%, a minimum of 65% in ENG4U or equivalent and no grade less than 60% in the remaining courses.

### **3.3 Promotion and Graduation Requirements**

Sheridan's policy and procedures for Promotion and Graduation are designed to:

- be consistent with the learning outcomes for the program, and
- ensure a minimum level of demonstrated achievement as demonstrated by the Grade Point Average (GPA)

The process for calculating the Grade Point Average (GPA) is defined within the Sheridan policy and guidelines. Students are required to achieve a minimum GPA in professional (core) courses of 2.5 for both promotion and graduation. They are required to achieve a minimum GPA in courses outside the professional field of study (non-core courses) of 2.0 for both promotion and graduation. The overall minimum GPA for graduation from the program is 2.4.

### **3.4 Advanced Standing Policies and Requirements**

Sheridan's policy and procedures for Advanced Standing are designed to:

- be fair and consistently applied across programs,
- provide students with credit for previous learning,
- allow students the opportunity to appeal decisions made under the policy, and
- limit the number of credits that can be granted for previous studies.

### **3.5 Degree Completion Pathways**

Applicants who have previously attended a postsecondary institution may apply as a transfer student for direct entry into the BBA Accounting degree.

Applicants who have completed two or more years of a CEGEP degree level program may apply for admission into the BBA program and receive advance standing according to Sheridan policy. Applicants who have graduated from an Ontario College of Applied Arts and Technology with a minimum cumulative 3.0 GPA in the following programs will receive a block transfer credit as noted below:

- Three-year Accounting Advanced Diploma graduates will receive up to a 19 course credit block transfer and need to complete 21 courses to fulfill the degree requirements
- Two-year Accounting Diploma graduates will receive up to a 12 course credit block transfer and need to complete 28 courses to fulfill the degree requirements

Applicants who have completed courses at the undergraduate baccalaureate level from an accredited university or college can apply for entry into the BBA Accounting degree program, with advanced standing granted on a course by course basis.

## Section 4: Program Content

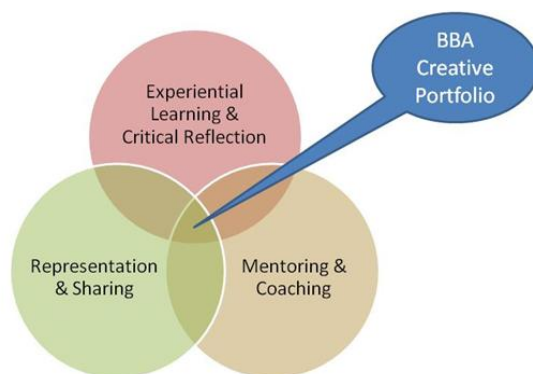
The Accounting profession is changing and there is a growing demand in the marketplace for accounting professionals who have a breadth of general business as well as functional accounting knowledge. The Sheridan BBA Accounting program is designed to address this change. As such this program builds a solid foundation of general business knowledge and emphasizes the increasing strategic role of accounts in today's business environment.

The curriculum consists of twenty core business courses that build the foundation of the general and strategic business skills. Following this the accounting specific curriculum focuses on detailed financial and cost analyses, taxation, assurance, ethical and regulatory compliance and financial reporting. The program will ensure that the students will develop the ability to help companies understand trends impacting the business and identify cost savings through business process improvements. Courses will meet the rigorous standards of the three main Canadian accounting professional designations: CA, CGA and CMA designations. This strategic focus differentiates the proposed BBA Accounting from other similar programs offered in Canada.

Students will build on the core required courses in the program by taking specialized elective courses. Elective courses provide students with the opportunity to pursue deeper studies in specific areas of accounting, and/or develop their knowledge in other areas of business disciplines and interdisciplinary business areas (i.e. Corporate Social Responsibility and Sustainability, Innovation and Entrepreneurship, and International Business) (see Section 15.3).

The BBA Accounting program also requires students to broaden their educational experience beyond business studies. Students explore a breadth of topics with personal and societal importance, which contribute to the development of thoughtful, knowledgeable and self-aware citizens prepared to contribute to the society in which they live and work. The balance of business and non-business courses is achieved with 20% of required credits coming from non-business courses (see Section 4.5).

Research skills are developed through a progression of applied research courses such as Applied Research in Business and Strategic Management. These courses focus on development of analytical and quantitative skills. This progression of courses culminates in an Integrated Industry Project or Research Thesis. Practical experience is achieved through work term opportunities (see Section 4.6) as well as coursework (e.g. Integrated Industry Project and other applied research assignments).



The degree weaves inductive teaching methods such as inquiry-based, case-based and problem-based methodologies to create authentic real-world, professionally relevant contexts for learning. This approach fosters student success promoting accountability, responsible risk taking, and collaboration.

The BBA Accounting will use a Creative Learning Portfolio (Portfolio) committed to developing the “whole” student. Portfolio development will be individualized requiring students to create self

development plans. Advisors and faculty will coach and mentor students as they participate in experiential learning inside and outside the classroom combined with critical reflection, representation and sharing of their work. A focus on professional development and employment planning will support

the students in the evolution of their self development. Successful completion of the Portfolio is a graduation requirement (see Section 15.4).

Sheridan has taken a number of steps to confirm that the proposed BBA Accounting program offers an education of rigour, breadth and depth to achieve the knowledge and skills identified in the degree-level standard as stated in the *Handbook for Ontario Colleges*. Research comparing curriculum content of the proposed program to other comparable university and college programs in Ontario was conducted (see Section 14). The Sheridan program differentiates itself with greater emphasis on integration of key business functional areas with a strategic focus and strong quantitative and qualitative approaches.

An interdisciplinary ad hoc PAC was integral to the program development process. This committee encompassed employers and experts from industry and professional associations providing guidance on the currency of the curriculum. Input was provided on the needs of employers in the sector, program and curriculum framework, learning outcomes, course outlines, teaching and learning philosophy, and work term opportunities to ensure relevance to the accounting field of practice.

The development team engaged Maureen Fizzell (CMA, FCMA), Senior Lecturer and Director of Undergraduate Programs, Beedie School of Business at Simon Fraser University to complete an independent academic review of our proposed program in terms of curriculum quality and currency. Academic aspects of the program as well as learning outcomes, and course outlines were thoroughly assessed and determined as being of degree standard and grounded in appropriate theoretical and applied frameworks. Feedback provided by the external reviewer was taken into consideration and appropriate changes were made. (See Section 15.5 for External Academic Reviewer Comments.)

## ***Program Advisory Committee Minutes***

**Bachelor of Business Administration Degree Program (Proposed)  
Ad Hoc Program Advisory Committee Meeting  
Tuesday, June 14, 2011  
5:30 – 8:00 pm**

**Present:**

Industry participants - Stephen Ellis, John Fisher, Geoffrey King, Robert Lynn, Kevin Maynard, Ben Molfetta, Glen Mortimer, Mary Olynik, Anne Marie Pagliacci, Louise Taylor Green, Allard Westra

Sheridan participants - John Berg, Derek Barnes, Cindy Gillett, Scott Hadley, Bill Holmes, Judith Hunter, Chuck Minken, Sally Mitzel, Mary Louise Noce, Jeremy Staples, Brenda Ciolfi, Lynn Easson-Irvine, Karen Gingrich, Krystin Noftall, Lesley Rumsby

Virtual meetings – Tania Carriere.

**Regrets:**

Claude Balthazard, Sarah Adams, Andrew Boston, David Brennan, Heide Brown, Tania Carnegie, Catherine Chandler-Crichlow, Bryan Dawson, Don Duval, Elda Fares, Lori Ferguson, Steven Fortney, Mitch Joel, Paul Kretz; Nathalie Novak.

**Welcome and Introductions**

Dr. Bill Holmes, Dean for the Faculty of Business, called the meeting to order at 5:50, and provided an overview of the agenda.

**Proposed BBA Program - Team Presentation**

Chuck Minken, Sally Mitzel, Judy Hunter, John Berg, Derek Barnes, Scott Hadley, and Mary Louise Noce provided an overview of each of the five BBA programs (Accounting, Finance, HR, Marketing, and SCM), core courses, electives, the three cross streams and program differentiators. They also provided an overview of the applied research elements, coop/internship, inductive teaching and learning approach, creative portfolio, and bridging and pathways.

**Breakout Discussions – Detailed Program Maps**

Jeremy Staples, Associate Dean with Faculty of Business, introduced the breakout session. He indicated that the discussions will encompass a high level review. The detailed program maps were developed based on consultations with the ad hoc PAC. The breakout tables were asked to comment on gaps and things missed. Below is an overview of feedback provided by ad hoc PAC.

***Proposed BBA - Marketing Management Program Recommendations***

- **Marketing Fundamentals:** Significant focus on brands and branding. **Action Step:** Ensure even balance of business to business and business to consumer, products and services, and broad range of marketing principles covered.
- **Organizational Behaviour** – Feedback given to ensure course delves into corporate cultures of different types of organizations. How do you change culture, sustain, etc. Compare different types of organizations such as government, small business, large business, non profit, etc.
- **Marketing Innovation** – Initially, it was suggested a need to have a true business innovation course that deals with process, product etc. [Business Innovation course (product, process and business model) is offered as an elective in the Innovation & Entrepreneurship cross stream]. The PAC

suggested that an innovation course customized to Marketing should go beyond new product development to focus on marketing thinking and strategy. **Action Step:** Revise Marketing Innovation to include strategic focus encompassing new product/service development as well as communications, pricing, and distribution.

- **Consumer Behaviour** – Course well liked by members. **Action Step:** Feedback given to enhance course with metrics, neuro-marketing (how brain works and how decisions get made), cultural anthropology (how you monitor behaviour).
- **Customer Relationship Management** – Feedback given that this is a dated term and overused. **Action Step:** Suggestion given to reconsider name to reflect a more current term. Course being named Relationship Marketing.
- **Internet and Digital Marketing Communications** - the name may be out of date quickly. **Action Step:** Suggestion given to revise course name. Course will be named Digital Marketing.
- **Sales Management** – Feedback given name dated. **Action Step:** Suggested to change course name to Sales Leadership.
- **Global Marketing** – Suggestions were made to cover the challenges and issues associated with marketing "local brands globally," and "global brands locally."
- **Cross Streams** – important component of the program. Can see most students selecting one of the cross streams to further focus their studies.
- Marketing program well received and liked by the PAC members.

#### ***Proposed BBA - Accounting Program Recommendations***

- Computer skills including Advanced Excel noted as gap – It was mentioned that they will be covered as part of modules for the Creative Portfolio.
- Suggested that students will need to learn an exam is all or nothing. Consider writing exam in large hall scenario and get students out of the classroom. **Action Step:** Committee to ensure academic rigour around examination.
- **Leadership Development** – Feedback challenged where students forced to take leadership role? Creative Portfolio will encompass leadership based activities integrated into specific courses as well as non credit modules that will deal with aspects of leadership. [There is a Leadership Development elective course within Innovation and Entrepreneurship stream available to all students.]
- **Fundamental Auditing** – External and internal auditing standards included. **Action Step:** Ensure standards included. Ensure drawing an opinion, conclude and report included. Computer auditing covered in their course.
- Any Internal auditing and controls should be Enterprise Risk Management and should include learning outcome frameworks such as COSO covering efficiencies and effectiveness on an enterprise wide basis.
- Ensure courses reconciled with each accreditation body to meet their requirements.
- Program looks good overall

#### ***Proposed BBA - Finance Program Recommendations***

- **Business Calculus & Algebra** – Challenged that course seems very heavy. Specifically linear programming, quadratics etc. Ensure at right level for first year students.
- **Business Management 1 and 2** – where do we give students the macro view of the organizational structure, including governance (role of board)? **Action Step:** Ensure governance is covered in BM 1 and 2 or elsewhere in the program. Role of board, CEO, how governance gets implemented.
- **Supply Chains and Operations** – from finance perspective more interested in how we finance the supply chain. **Action Step:** Ensure different disciplines explore implications from different perspectives such as HR, Marketing. Consider operational versus financial aspects of managing supply chain.



- **Business Communications** – Good course. Doesn't deal specifically with presenting to different stakeholders such as Boards, community groups. **Action Steps:** Ensure audiences are elevated to include boards, community and lobbying groups etc.
- Ensure corporate finance and how to finance business is incorporated in one of the courses.
- **Investment Theory** - Notion of risk management and mitigation needs to be addressed in program. May put financial risk management in Investment Theory.
- **Business Information System** – focus should be more on managing information not necessarily building a relational database. **Action Steps:** Ensure all disciplines review course description and outline to ensure it meets their respective needs.
- **Business Law** – it is focused on Canadian Law. What hasn't been addressed is notion of regulation. **Action Step:** From finance standpoint securities law needs to be addressed here or in program somewhere.
- **Managing Across Cultures** – important for international business but equally so right here in Canada. We have elective on Communication and Managing across Cultures in International Business Cross Stream. **Action Step:** ensure elements incorporated into Business Communications course.
- **Business Innovation** – Feedback was given that notion of innovation must be addressed somewhere in the program. We have a Business Innovation elective in the Innovation and Entrepreneurship cross stream.
- **Financial Management and Finance Fundamentals** – Description of the elective is the same as the Finance Fundamentals course. **Action Step:** Ensure descriptions differentiated to match content of the courses.
- **Technical Analysis** – not sure why this course is an elective. This is a very narrow course and not as much value. **Action Step:** Consider replacing Technical Analysis with another course. Consider a course in financial theory, enterprise risk management or governance electives.
- Overall program is well designed and well rounded. Academic rigour is strong and core courses cover a broad base.

#### ***Proposed BBA – Human Resources Program Recommendations***

- **Leadership Development** - was noted as a distinct gap in the program and coverage of leadership versus management. Leadership is embedded in a number of courses and is a standalone course under Innovation & Entrepreneurship Cross Stream. **Action Step:** Move Leadership Development Elective under Human Resources.
- It was questioned if Negotiation is an elective in SCM. In public sector, huge part of what procurement and purchasing team does included negotiations. All students will have the option of taking the HR Negotiations electives if they choose to and have the pre-requisites. Further a number of SCM courses will have a public sector element.
- **Strategic Management** – it was suggested that HR students should have Strategic HR Competencies and HR Metrics as pre-requisites to be able to fully engage in the course.
- Workplace investigation on Human Rights issue, mediation/dispute resolution of none IR nature should be covered in the program and built in via case-based learning in appropriate courses. Are we building enough competencies for HR to lead investigations? **Action Step:** Ensure these aspects addressed in appropriate courses. It was suggested workplace investigations be put in Health & Safety.
- **HR metrics** – Fantastic course. Will be ahead of the curve with this course. Ensure course covers when to use lagging versus leading indicators. For example, cover leading indicators based on industry sector of the organization.
- **Change & Diversity Management** - Some discussion around what is change. It was clarified by PAC that change can be invited, disruptive or can happen to an organization. Distinction between change and transition. Change Management course is holistic and covered change and transition. It

was noted that Diversity Management and Change Management are two different topics. Diversity is about inclusive culture, differentiation, cultural differences, diverse teams, etc. **Action Step:** Separate these into two different courses.

- Feedback was given that HR program is terrific and well designed. Allowing students to pick their path and customize their learning plan is a wonderful approach.

#### ***Proposed BBA - SCM Program and Cross Streams Recommendations***

- **Supply Chain Management** – Nothing stood out as a gap in the detailed program maps. Question was asked about FIIT. GBM program aligned with FITT to get designation by writing exam and through practical. **Action Step:** Scott to review FITT pathway.
- **Capstone course** - should be embedded/scaffolded in the program. Consider how to involve industry in terms of projects. Multi-disciplinary student teams on industry projects with representation from different programs would offer real value to students and clients.
- **Applied Research** – engage with organizations such as the RIC centre who can find companies for applied research and project opportunities. Give consideration to requirements of engaging corporate community and how to mobilize. Ensure timing of applied research projects is well thought out and coordinated between programs to get away from one off projects.
- **Portfolio** – questioned whether this component will have resonance with employers. Developmental aspect which includes critical reflection will be an important part of Sheridan's focus as well as the end product representational notion. HRDC's 9 essential employability skills may be implemented into program as skills students will need. Portfolio could be a toolkit, which students can draw from their toolkit based on the employment opportunity. **Action Step:** View 9 essential skills to ensure they are covered in generic program level outcomes. Also ensure concept of the 9 embedded in the personal development planning of portfolio.
- **Project Management** – Flagged whether it will count toward PDU's for PMI. **Action Step:** Golnaz to check into this with Steve and Wael.
- **Entrepreneurship** – Investor ready business plan and feasibility component of value. Suggestion given to connect at the beginning of year with Enterprise Centres, RIC Centres, and other organizations for project opportunities.
- **Business in Developing Markets** – Reference to developing markets and lesser developed markets challenged. **Action Step:** Clarification of critical performance statement and learning outcomes that reference developing markets and LDC.
- **Leadership Development** – incorporate elements of neuroleadership and positive psychology. These will differentiate the course from other schools given.
- **Managing and Communicating Across Cultures** –Hard to teach this course without students experiencing it. **Action Step:** AISIEC is student run and brings people from other institutions here and vice versa (connects to all three cross streams). Also, institutionally offer placement opportunities through Sheridan's International Centre.
- **Business Statistics** – Ensure learning objective is complete as it looks like it is missing something. **Action Step:** Scott to ensure this learning outcome is corrected on all maps.

#### **Degree Level Motion of Support**

Jeremy thanked the PAC for the valuable discussion. The college appreciates the efforts of the PAC for participating in the ad hoc three meetings and for responding to all the information that was given to them.

- A motion of support from the PAC was tabled to be able to take the program forward for external assessment.
- “The committee supports the proposed degree programs and recommends that it be submitted for college approvals.”

Motion to support the BBA program - Stephen Ellis. Second the Motion - Kevin Maynard.  
All in favour.

**Next steps**

Bill thanked the PAC for their support. Next steps include:

- Review the feedback and make appropriate adjustments to course outlines, detailed program maps. Check for duplications across programs.
- Contact other ad hoc PAC members for their feedback.
- Conduct a Gap analysis by the end of June for the certificate and diploma programs at Sheridan and in Ontario to build the bridge needed to allow students to come into the BBA program at appropriate levels.
- Complete the Phase 2 report (an internal report that goes to the Deans' Council, Executive Committee, President's Council and Board of Governors).
- Acquire confirmed letters of support from professional bodies, employers and universities.
- Begin work on the PEQAB proposal in parallel with the above efforts.
- Once we complete our internal and external approval processes, we will be able to start marketing program.
- Bill reminded the Members of the PEQAB rules stating the details of the program must be kept confidential until it is approved

**Wrap Up**

- Ad hoc PAC consultations are officially complete. Once program approved will be forming formal PAC to look at ongoing maintenance. If any members interested in continuing were asked to let us know. Final reminder was given to maintain program as confidential according to PEQAB requirements.
- The meeting Adjourned at 8pm.

**Bachelor of Business Administration Degree Program (Proposed)  
Ad Hoc Program Advisory Committee Meeting  
Tuesday, April 5, 2011  
5:30 – 8:00 pm**

**Present:**

Industry participants - Sarah Adams; Claude Balthazard; David Brennan; Andrew Boston; Bryan Dawson; Stephen Ellis, Elda Fares; Lori Ferguson; John Fisher; Paul Kretz; Robert Lynn; Beverly Myers; Ben Molfetta; Glen Mortimer; Nathalie Novak; Mary Olynik; Anne Marie Pagliacci; Janet Pierce; Allard Westra

Sheridan participants - John Berg; Cindy Gillett; Cathryn Glover; Golnaz Golnaraghi; Scott Hadley; John Hardisty; Bill Holmes; Chuck Minken; Sally Mitzel; Mary Louise Noce; Jeremy Staples; Marcie Theoret; Brenda Ciolfi; Karen Gingrich; Noorpreet Kaur; Krystin Noftall; Lesley Rumsby

**Virtual Meetings**

Pam Banks, Tania Carriere, and Mitch Joel.

**Regrets:**

Heidi Brown, Tania Carnegie; Catherine Chandler-Crichlow; Don Duval; Steven Fortney; Kevin Maynard; Louise Taylor Green.

**1. Welcome and Introductions**

Dr. Bill Holmes, Dean for the Faculty of Business, called the meeting to order at 5:50, and provided overview of agenda. Bill reminded the members that the Ministry does not allow us to announce any new program before it has actually been approved.

**2. Environmental Scan – Overview**

Bill presented an overview of the environmental scan conducted by Sheridan's Network for Innovation and Leadership in Education outlining demand forecasts and government funding for post secondary seats in Ontario, marketplace needs for graduate competencies and skills, and preliminary student interest indicators.

**3. BBA Program Development Update**

- Bill presented an update on the proposed BBA program development.
- An overview of the program map was provided covering mandatory/core courses that all students would be required to take throughout their studies.

**4. Breakout Session #1 – Specialization Program Maps and Courses**

Members were asked to provide their feedback on the revised program level and specialization level outcomes, specialization program maps, and course descriptions. They were asked to comment on core and elective courses identified, adequacy of course descriptions, gaps in offering, coop/internship options, and capstone courses.

**Overview of Feedback:**

*a) Marketing*

- Suggested to include interpretation aspect of research into second learning outcome; consumer insights into third outcome; and growth plans for existing products and services into seventh outcome.

- Recommended to revise core/mandatory marketing courses to offer research, analytics/ROI, innovation, planning, IMC and Sales.
- Recommended that market research course address different types of surveys, how to uncover information needed, questions to ask, integrating with vendors, social media research tools, qualitative research methods (ethnography etc.). It was deemed administration of survey not necessary.
- Suggested to add a second course in addition to research covering analytics/ROI and interpretation of research and analysis.
- Suggestions made to combine Integrated Marketing Communications with Promotion Strategy.
- Suggested to cover strategic planning earlier in the program before students take marketing planning.
- A number of minor modifications were suggested to core program level course descriptions.
- Recommendation made to move Business Communication earlier on the program map.
- Gaps noted in soft skills and workplace skills (leadership, self awareness, self assessments, strengths, negotiation, persuasion, team effectiveness, etc.)

*b) Program Level Outcomes*

- Minor changes suggested.
- Re-write critical performance statement – more succinct and active voice.
- Potential to combine a number of outcomes.

*c) Accounting*

- Reword last sentence of critical performance statement to offer broader focus.
- Minor changes suggested with respect to learning outcomes.
- Recommendation made to add Intermediate Managerial Accounting course as core and Advanced Managerial Accounting course as elective.
- Auditing 2 and 3 not required for CMA path.
- Public Sector Accounting course liked by committee. Recommended addition of Public Sector Auditing course.
- Suggested potential synergy between HR and OB.
- A number of minor modifications were suggested to core program level course descriptions.
- Recommendation made to move Business Communication earlier on the program map.
- Gaps noted in soft skills and workplace skills (group work, emotional intelligence, leadership, etc.)

*d) Finance*

- Minor changes suggested with respect to learning outcomes.
- Recommendation made to consider a technology and finance course.
- Wondered why HR offered in first year as opposed to OB.
- Course descriptions for Financial Accounting and Financial Management seem to be similar and need review.
- Gaps noted in soft skills and workplace skills (personal goal setting, emotional intelligence, interpersonal skills, group work, personal brand management).

*e) Human Resources*

- Minor changes suggested with respect to learning outcomes.
- Electives were noted to be spot on offering interesting choice to students.
- Suggestions given to consider combining HRIS and HR Metrics and Health and Safety with Disability Management.
- Leadership noted as gap and separate course than OB in other degree programs.
- Ensure creativity and innovation offered in cross stream.

*f) Supply Chain Management*

- Minor changes suggested with respect to learning outcomes.
- Revamp Operations Management 1 and give it more supply chain feel.
- Questioned if dual specialization in two concentrations possible (i.e. Supply Chain and Finance).
- Course descriptions for Financial Accounting and Financial Management seem to be similar and need review.
- Consider combining Demand Management and Sales & Operations Planning.
- A number of minor modifications were suggested to course descriptions.

*g) Options (Innovation & Entrepreneurship; CSR & Sustainability; and International Business)*

- International Business:
  - Core courses identified as Managing and Communicating Across Cultures, Business in Developing Markets. International Study Tour noted as good to have as option for students.
  - Suggestion made to remove Compliance in Financial Services Sector and sprinkle in appropriate courses.
  - Questioned if Strategic Partnerships enough of a course.
  - Global Entrepreneurship not deemed a core course.
- Innovation & Entrepreneurship:
  - Need to have Entrepreneurship course as pre-requisite to some of the electives listed under this option.
  - Entrepreneurship course must have solid finance module.
  - Key courses include Entrepreneurship, Project Management, Innovation in Business, Creativity course.
  - Opportunity to combine New Venture Marketing with New Product and Service Development.
- Corporate Social Responsibility & Sustainability:
  - Courses related to social entrepreneurship, sustainability marketing, sustainable supply chain, and ethics deemed important to offer.
- A number of minor modifications were suggested to core program level course descriptions.
- Recommendation made to move Business Communication earlier on the program map.
- Gaps noted in soft skills and workplace skills (leadership, self awareness/evaluation, group dynamics, stakeholder management)

*h) Capstone*

- Majority favoured option 1 (team oriented applied research project for a client) as most students would likely pursue employment after graduation.
- Enough evidence was provided to also offer option 2 (individual thesis project) for those pursuing an academic/research pathway after graduation.

*i) Coop/Internship Options*

- Internship requirement for graduation ideally offered after semesters 4 or 6.
- Students accepted into coop should start placement after first year (three teams in favour) and after semesters 3 or 4 (two teams in favour).
- All breakout teams supported the flexibility of having an eight month coop term.

**5. Breakout #2 – Management Option**

Based on feedback from Mar 8 ad hoc PAC meeting, members were asked to validate a potential fourth cross stream dedicated to management.

- Members indicated management is too broad and the addition of this stream would dilute program.
- It was recommended that notable topics/courses such as leadership development, performance management and project management should be reflected in the BBA program.

**6. Wrap Up**

Bill thanked the ad hoc PAC for their time and valuable contributions. He noted a date change for the third meeting due to internal approval requirements and meeting dates. Ad hoc members should remove May 31 from their calendars and replace with June 14 (5:30-8:00). At the June 14 meeting, final program maps and courses will be presented for vote of support.

**7. Next Meeting**

Next meeting will be on Tuesday, June 14, 2011 at 5:30-8:00 pm in the same room. Meeting adjourned at 8 p.m.

**Bachelor of Business Administration Degree Program (Proposed)  
Ad Hoc Program Advisory Committee Meeting  
Tuesday, March 8, 2011  
5:30 – 8:00 pm**

**Present:**

Industry participants - Sarah Adams; Claude Balthazard; Pam Banks; Andrew Boston; Tania Carnegie; Catherine Chandler-Crichlow; Bryan Dawson; Don Duval; Elda Fares; Lori Ferguson; John Fisher; Steven Fortney; Paul Kretz; Robert Lynn; Kevin Maynard; Ben Molfetta; Mary Olynik; Anne Marie Pagliacci; Janet Pierce; Louise Taylor Green; Allard Westra

Sheridan participants - John Berg; Cindy Gillett; Cathryn Glover; Golnaz Golnaraghi; Scott Hadley; John Hardisty; Bill Holmes; Chuck Minken; Sally Mitzel; Mary Louise Noce; Jeremy Staples; Marcie Theoret; Brenda Ciolfi; Karen Gingrich; Noorpreet Kaur; Krystin Noftall; Lesley Rumsby

**Regrets:**

David Brennan, Heidi Brown, Tania Carriere, Mitch Joel, Glen Mortimer

**1. Welcome and Introductions**

Dr. Bill Holmes, Dean for the Faculty of Business, called the meeting to order at 5:45. Individual members introduced themselves.

**2. Overview of BBA Program Development Process and Role of ad hoc PAC**

Bill presented Sheridan's BBA proposed program vision and mission statements. An overview of the program strategy was provided. Sheridan's new program development process and the role of the ad hoc PAC were highlighted.

**3. Overview of Breakout Sessions**

- The first breakout looked at the BBA program overall and what all graduates of the program will need to do upon graduation.
- The second breakout focused on the five specialization-specific learning outcomes and looked at trends related to the options (Innovation & Entrepreneurship, CSR and Sustainability, and International Business).
- Members were asked to determine if information presented address industry trends 5 years out, and to suggest modifications to content.

**4. Breakout Session #1 – Program Level**

***Overview of Feedback:***

- General support given for program structure, five specializations and options.
- It was suggested that consideration be given to adding management as a fourth option in the cross themes.
- Most learning outcomes identified as being critical, including those related to communication, soft skills, teamwork, self leadership and problem solving skills.
- Ensure diversity is captured in collaboration and team work, including multi-disciplinary and cross cultural etc.
- Members questioned parts of the critical performance statement as being too ambitious and noted graduates need to show "promise" of value within 30-60 days of being hired.



- Ensure ability to use frameworks and tools to analyze, assess risk, and arrive at decisions/recommendations quickly is captured.
- Members noted the need for graduates to interpret complex data and information and narrow down to simplicity and answer the “so what?”
- Members agreed that ethics and corporate social responsibility is an important outcome including integrity, trust and honesty while developing people who are prepared to give back to the community.
- Self leadership was noted as important, including self awareness (assessments), personal appearance, work/life balance, career planning, personal effectiveness, accountability, and understanding of strengths.
- Some members noted leadership skills, analytical skills, management skills, and innovation and creativity were missing from the program level outcomes.
- Suggested adding courses related management including project management, strategic management, non-profit management, information technology management, knowledge management, performance management.

## **5. Breakout Session #2 – Specialization Level**

### ***Overview of Feedback:***

#### *a) Marketing*

- Critical performance statement sounds like technical wording similar to other business schools.
- A focus on marketing’s role on setting and measuring Return on Investment and other metrics important.
- Ensure program focuses on Business to Business and services marketing in addition to Business to Consumer and brand management.
- Ensure program develops strategic thinkers using consultancy approach. Must be able to interpret data and research to determine what it means and answer the “so what?”
- Ensure there is a sales component to the program.
- Students need to develop process and planning skills, using frameworks and tools.
- Ensure program addresses digital marketing and social media and impact on marketing communication.
- Ensure program addresses execution skills and ability to manage third party vendors.

#### *b) Accounting*

- Program must bridge theory to practice and application.
- Offer paths towards different certifications.
- Should expose students to different industries.
- Ensure students understand accounting’s strategic impact.
- Teach advanced excel skills to manipulate data.

#### *c) Finance*

- How Sheridan will differentiate its program and finance specialization.
- Technical skills must be enhanced by soft and interpersonal skills.
- Ensure globalization, diversity, cultural sensitivity, cross cultural communication are addressed.
- Ensure ethics, integrity, trust, and corporate governance are addressed.
- Critical thinking skills and ability to analyze and interpret (sense making) operational and financial data across sectors and types of organizations were noted as important.

*d) Human Resources*

- Critical performance statement reads as reactive as opposed to proactive.
- Quantitative, metrics and analytics focus an important one which could differentiate Sheridan's HR program.
- A focus on being forward looking, forecasting trends was noted as important.
- Legislative and legal risk considerations were also identified as key given potential areas of risks.
- Diverse workforce and diversity management were noted as key as people resources become more scarce within a fast paced global environment.
- Talent management and change leadership more important than technical expertise.
- BBA versus B. HR were discussed, as latter allows for more technical HR content.

*e) Supply Chain Management*

- Ensure graduates understand technology (mobile computing etc.) and its importance within domestic and global supply chain management and the implications including need for speed, accuracy and real time decision making.
- Ensure diversity, global issues and cultural affinity built into program given growth of emerging markets and impact on global supply chain management.
- Teach structured methodologies for risk assessment and ability to make decisions more quickly and assess impact of decisions.

*f) Options (Innovation & Entrepreneurship; CSR & Sustainability; and International Business)*

- Members agreed that the three options are the right ones.
- International Business was identified as a very important theme as Canadian companies are anticipated to continue entering global markets.
- Need to teach students about international issues, diversity/multiculturalism, cross cultural communication, language skills (non-traditional such as Mandarin), strategies for working in different markets, global finance/economics.
- "Just in time" curriculum was identified where current events are brought into the classroom to discuss global impacts and implications.
- International Business option must have social or CSR element including role of decisions and trade-offs.
- CSR will become more integrated within organizations, departments and the supply/value chain 5-10 years from now.
- Every company is seeking innovation be it products or practices.
- Innovation and entrepreneurship must include leadership, change management, new flexible forms of organizational structures and collaborative arrangements, creative thinking, policy/regulatory/governance compliance.
- Empowerment will become more important in the workplace. Need for autonomy will increase along with strategies to improve productivity and real measureable outcome based results.

**6. Wrap Up**

Bill thanked the ad hoc PAC for their time and valuable contributions. Bill noted that the structure of the ministry does not allow us to announce any new program before it has actually been approved. He asked the program be kept confidential. Bill also explained next steps and that the BBA committee would take tonight's input to review program outcomes, develop program maps and course descriptions. These would be presented to the ad hoc PAC at the next meeting.

**7. Next Meeting**

Next meeting will be on Tuesday, April 5, 2011 at 5:30-8:00 pm in the same room. Meeting adjourned at 8 p.m.

## 4.2 Professional Accreditation

The BBA Accounting degree will need to be accredited by the three accounting bodies that regulate the accounting professionals in Ontario. Course outlines in draft format are being prepared to submit to the professional bodies for the BBA Accounting courses that were developed to meet the accreditation standards of the professional bodies. Input from the professional bodies will be incorporated to ensure that the necessary accreditation standards are met.

The *Institute of Chartered Accountants of Ontario* is the qualifying and regulatory body representing 34,000 members. The Institute works in partnership with the other provincial Institutes of Chartered Accountants and the Canadian Institute of Chartered Accountants to provide national standards and programs.

The core academic requirement for qualification to become a CA consists of a 4-year (120-academic-credit-hour) university degree, one that either includes or has been augmented by 51 credit hours of prescribed degree credit hours. The 51 credit-hour requirement consists of 17 three-hour courses approved by ICAO. (Generally speaking, half-year courses count as 3 hours, full-year courses count as 6 hours.)

The specific areas of coverage are:

Subject Area	Credit Hours Required
Financial Accounting	15
Cost & Management Accounting	6
Advanced Accounting Elective	3
Auditing	9
Taxation	6
Business Information Systems	3
Finance/Financial Management	3
Economics	3
Law	3
<b>Total</b>	<b>51</b>

It is Sheridan's intention to provide students with all of the courses required to meet the CA 51 credit-hour requirement. The table below aligns the BBA Accounting courses with the course requirements of the CA entrance requirements.

CA requirements:	BBA Accounting courses:
<b>Financial Accounting:</b> • 15 credit hours required	Financial Accounting Intermediate Accounting 1 Intermediate Accounting 2 Accounting Theory & Contemporary Accounting Issues Consolidations & Advanced Accounting Topics OR Supply Chain & Operations Management
<b>Cost &amp; Management Accounting</b> • 6 credit hours required	Management Accounting Intermediate Managerial Accounting Advanced Managerial Accounting
<b>Advanced Accounting Elective</b> • 3 credit hours required	Public Sector Accounting OR Financial Statement Analysis
<b>Auditing</b> • 9 credit hours required	Fundamental Auditing Advanced Auditing

<b>CMA requirements:</b>	<b>BBA Accounting courses:</b>
	Internal Auditing & Controls
<b>Taxation</b> • 6 credit hours required	Taxation Advanced Taxation
<b>Business Information Systems</b> • 3 credit hours required	Business Information Systems
<b>Finance/Financial Management</b> • 3 credit hours required	Finance Fundamentals Advanced Corporate Finance
<b>Economics</b> • 3 credit hours required	Microeconomics Macroeconomics
<b>Law</b> • 3 credit hours required	Business Law

Under the authority of the Society of Management Accountants of Ontario Act, 1941, CMA Ontario is the professional body responsible for the accreditation, regulation and continuing professional development of *Certified Management Accountants* (CMA) in Ontario. There are 20,000 certified and student members in Ontario.

A recognized university or applied college degree is required for entry into this program. All CMA candidates must complete specific prerequisite studies which cover a wide spectrum of business disciplines. The prerequisite studies consist of the following topics:

<b>Management Studies</b>	<b>General Accounting Studies</b>	<b>Related Studies</b>
Management Accounting: Introductory, Intermediate & Advanced	Financial Accounting: Introductory, Intermediate & Advanced	Economics
Corporate Finance	Taxation	Statistics
Operations Management		
Information Technology		
Strategic Management		
Human Resources		
Marketing		
Internal Control		
Business Law		

It is Sheridan's intention that students will have the opportunity to earn all of the prerequisite studies required to enter the CMA program upon graduation.

The table below aligns the BBA Accounting courses with the course requirements of the CMA entrance requirements.

<b>CMA requirements:</b>	<b>BBA Accounting courses:</b>
<b>Management Studies:</b>	
Management Accounting: <ul style="list-style-type: none"> <li>• Introductory</li> <li>• Intermediate</li> <li>• Advanced</li> </ul>	Management Accounting Intermediate Managerial Accounting Advanced Managerial Accounting
Corporate Finance	Finance Fundamentals Advanced Corporate Finance

<b>CMA requirements:</b>	<b>BBA Accounting courses:</b>
Operations Management Information Technology Strategic Management Human Resources Marketing Internal Control Business Law	Supply Chain & Operations Management Business Information Systems Strategic Management Organizational Behaviour Marketing Fundamentals Fundamental Auditing or Internal Auditing & Controls Business Law
<b>General Accounting Studies</b>	
Financial Accounting: <ul style="list-style-type: none"> <li>• Introductory</li> <li>• Intermediate</li> <li>• Advanced</li> </ul> Taxation	Financial Accounting Intermediate Accounting 1 Intermediate Accounting 2 Accounting Theory & Contemporary Issues Consolidations & Advanced Accounting Topics  Taxation
<b>Related Studies</b>	
Economics (Macro & Micro)  Statistics	Microeconomics Macroeconomics Business Statistics

The *Certified General Accountants of Ontario* is a self-governing body, which grants the exclusive right to the CGA designation and controls the professional standards, conduct and discipline of its members and students in the province of Ontario. CGA Ontario represents more than 20,000 CGAs and 8,000 students. It is an affiliate of the Certified General Accountants Association of Canada.

The CGA designation is achieved by successfully completing their program of professional studies, fulfilling practice work experience requirements and meeting a degree requirement. All students in the CGA program are required to obtain a bachelor’s degree prior to receiving certification as a CGA. The degree may be from any approved postsecondary degree-granting institution and may be obtained in any field. The bachelor degree requirement is an exit, not an entrance requirement.

The CGA program’s academic requirements may be satisfied by transfer credit from postsecondary institutions, however, a minimum of two courses plus two challenge exams must be completed through the CGA program. The academic requirements for qualification include:

<b>Foundation Studies</b>	<b>Advanced Studies</b>	<b>Two of the following:</b>
Financial Accounting Fundamentals	Financial Accounting: Consolidations & Advanced Issues	Advanced External Auditing
Micro and Macro Economics	Advanced Management Accounting	Advanced Corporate Finance
Business Law	Personal & Corporate Taxation	Information Systems Strategy
Financial Accounting: Assets	Public Practice Audit Case	Internal Auditing & Controls
Business Quantitative Analysis	External Auditing	Public Sector Financial Management
Management Accounting Fundamentals	Accounting Theory & Contemporary Issues	Advanced Personal & Corporate Taxation
Business Communications		
Financial Accounting: Liabilities & Equities		
Corporate Finance Fundamentals		<b>Plus</b>
Managing Information Systems		Issues in Professional Practice
Accounting Business Case		Strategic Financial Management

Sheridan is seeking recognition of the proposed courses for transfer to the foundation and advanced level of the CGA program of professional study. Upon graduation, students would then require one year or less of part-time studies in order to complete the educational requirement of the CGA program.

The table below aligns the BBA Accounting courses with the course requirements of the CGA Program of study.

<b>Bachelor of Business Administration – Accounting</b>	
<b>CGA requirements:</b>	<b>BBA Accounting courses</b>
<p><b>Foundational Studies:</b></p> <p>FA1 Financial Accounting Fundamentals EM1 Micro and Micro Economics</p> <p>LW1 Business Law</p> <p>FA2 Financial Accounting: Assets QU1 Business Quantitative Analysis MA1 Management Accounting Fundamentals CM1 Business Communications</p> <p>FA3 Financial Accounting: Liabilities FN1 Corporate Finance Fundamentals MS1 Managing Information Systems BC1 Accounting Business Case</p> <p><b>Advanced Studies:</b></p> <p>FA4 Financial Accounting: Consolidations MA2 Advanced Management Accounting</p> <p>TX1 Personal and Corporate Taxation AT1 Accounting Theory and Contemporary Issues AU1 External Auditing BC2 Public Practice Audit Case</p> <p><b>Electives (any 2)</b></p> <p>AU2 Advanced External Auditing FN2 Advanced Corporate Finance MS2 Information Systems Strategy MU1 Internal Auditing and Controls PF1 Public Sector Financial Management TX 2 Advanced Personal and Corporate Taxation</p>	<p>Financial Accounting Microeconomics Macroeconomics Business Law</p> <p>Intermediate Accounting 1 Business Statistics Management Accounting Business Communications</p> <p>Intermediate Accounting 2 Finance Fundamentals Business Information Systems ---</p> <p>Consolidations &amp; Advanced Accounting Topics Intermediate Managerial Accounting Advanced Managerial Accounting Taxation Accounting Theory &amp; Contemporary Issues Fundamental Auditing ---</p> <p>Advanced Auditing Advanced Corporate Finance Information Systems Strategies Internal Auditing and Controls Public Sector Accounting Advanced Taxation</p>

Each of the professional accounting associations have provided letters of support for the program (see Section 7.3).

## 4.3 Learning Outcomes

### Degree Level Outcomes

PEQAB Degree Level Learning Outcomes	Course, course segments or workplace requirements that contribute to this outcome
<i>Depth and Breadth of Knowledge</i>	
<p>a. a developed knowledge and critical understanding of the key concepts, methodologies, current advances, theoretical approaches and assumptions in a discipline overall, as well as in a specialized area of a discipline</p> <p>b. a developed understanding of many of the major fields in a discipline, including, where appropriate, from an interdisciplinary perspective, and how the fields may intersect with fields in related disciplines</p> <p>c. a developed ability to: i) gather, review, evaluate and interpret information; and ii) compare the merits of alternate hypotheses or creative options relevant to one or more of the major fields in a discipline</p> <p>d. a developed, detailed knowledge of and experience in research in an area of the discipline</p> <p>e. developed critical thinking and analytical skills inside and outside the discipline</p> <p>f. the ability to apply learning from one or more areas outside the discipline</p>	<p><b>Required Courses</b>            Business Fundamentals            Business Calculus and Algebra            Microeconomics            Marketing Fundamentals            Business Processes            Financial Accounting            Macroeconomics            Organizational Behaviour            Composition and Rhetoric            Supply Chain and Operations Management            Managerial Accounting            Finance Fundamentals            Business Statistics            Business Communications            Applied Research in Business            Ethics, Sustainability &amp; Corporate Social Responsibility            Business Information Systems            Global Business Environment            Entrepreneurship            Business Law            Strategic Management            Integrated Industry Project            Research Thesis            Work experience through Internship or Co-op            Creative Learning Portfolio            Intermediate Accounting 1            Intermediate Accounting 2            Intermediate Managerial Accounting            Fundamental Auditing</p> <p><b>Accounting Elective Courses</b>            Taxation            Advanced Corporate Finance            Advanced Managerial Accounting            Consolidations and Advanced Accounting Topics            Information Systems Strategies            Internal Auditing and Controls            Advanced Taxation            Financial Statement Analysis            Public Sector Accounting            Advanced Auditing            Accounting Theory &amp; Contemporary Issues</p> <p><b>Interdisciplinary Elective Courses</b>            Change Management            Contemporary Issues Business            Global Partnerships and Distribution Channels</p>

PEQAB Degree Level Learning Outcomes	Course, course segments or workplace requirements that contribute to this outcome
	Creativity and Innovation in Business International Economics and Trade International Finance International Human Resources Introduction to Business Valuation New Venture Finance Project Management Security Analysis - Equity Security Analysis - Fixed Income  <b>Breadth Electives</b>
<i>Conceptual and Methodological Awareness/Research and Scholarship</i>	
An understanding of methods of enquiry or creative activity, or both, in their primary area of study that enables the student to: <ol style="list-style-type: none"> <li>a. evaluate the appropriateness of different approaches to solving problems using well established ideas and techniques</li> <li>b. devise and sustain arguments or solve problems using these methods</li> <li>c. describe and comment upon particular aspects of current research or equivalent advanced scholarship</li> </ol>	<b>Required Courses</b> Microeconomics Financial Accounting Managerial Accounting Applied Research in Business Global Business Environment Supply Chain and Operations Management Business Information Systems Composition and Rhetoric Business Processes Entrepreneurship Strategic Management Integrated Industry Project Research Thesis Intermediate Managerial Accounting Fundamental Auditing  <b>Accounting Elective Courses</b> Advanced Corporate Finance Advanced Managerial Accounting Consolidations and Advanced Accounting Topics Information Systems Strategies Internal Auditing and Controls Financial Statement Analysis Public Sector Accounting Accounting Theory & Contemporary Issues  <b>Interdisciplinary Elective Courses</b> Change Management Contemporary Issues in Business Diversity in the Workplace Creativity and Innovation in Business International Finance Project Management Security Analysis - Equity Security Analysis - Fixed Income
<i>Communications Skills</i>	
The ability to communicate information, arguments, and analysis accurately and reliably, orally and in writing, to specialist and non-specialist audiences using structured and coherent arguments and, where	<b>Required courses</b> Marketing Fundamentals Finance Fundamentals Financial Accounting



PEQAB Degree Level Learning Outcomes	Course, course segments or workplace requirements that contribute to this outcome
<p>appropriate, informed by key concepts and techniques of the discipline.</p>	<p>Business Communications Applied Research in Business Global Business Environment Entrepreneurship Strategic Management Integrated Industry Project Research Thesis Composition and Rhetoric Organizational Behaviour Work experience through Internship or Co-op Creative Learning Portfolio Intermediate Managerial Accounting Fundamental Auditing</p> <p><b>Accounting Elective Courses</b> Taxation Advanced Corporate Finance Advanced Managerial Accounting Consolidations and Advanced Accounting Topics Advanced Auditing Internal Auditing and Controls Advanced Taxation Financial Statement Analysis</p> <p><b>Interdisciplinary Elective Courses</b> Change Management Contemporary Issues in Business Diversity in the Workplace Creativity and Innovation in Business International Economics and Trade Introduction to Business Valuation Managing and Communication Across Cultures New Venture Finance Project Management</p>
<i>Application of Knowledge</i>	
<p>a. The ability to review, present and critically evaluate qualitative and quantitative information to:</p> <ul style="list-style-type: none"> <li>i develop lines of argument</li> <li>ii make sound judgments in accordance with the major theories, concepts and methods of the subject(s) of study</li> <li>iii apply underlying concepts, principles and techniques of analysis, both within and outside the discipline</li> <li>iv where appropriate use this knowledge in the creative process</li> </ul> <p>b. The ability to use a range of established techniques to:</p> <ul style="list-style-type: none"> <li>i initiate and undertake critical evaluation of arguments, assumptions, abstract concepts and information</li> <li>ii propose solutions</li> <li>iii frame appropriate questions for the purpose of</li> </ul>	<p><b>Required Courses</b> Microeconomics Business Processes Composition and Rhetoric Marketing Fundamentals Finance Fundamentals Financial Accounting Macroeconomics Organizational Behaviour Supply Chain and Operations Management Managerial Accounting Business Communications Applied Research in Business Ethics, Sustainability &amp; Corporate Social Responsibility Global Business Environment Entrepreneurship Business Law Strategic Management</p>

<b>PEQAB Degree Level Learning Outcomes</b>	<b>Course, course segments or workplace requirements that contribute to this outcome</b>
<p>solving a problem                      iv solve a problem or create new work                      c. The ability to make critical use of scholarly reviews and primary sources</p>	<p>Integrated Industry Project                      Research Thesis                      Intermediate Accounting 1                      Intermediate Accounting 2                      Intermediate Managerial Accounting                      Fundamental Auditing                      Work experience through Internship or Co-op                      Creative Learning Portfolio</p> <p><b>Accounting Elective Courses</b>                      Taxation                      Advanced Corporate Finance                      Advanced Managerial Accounting                      Consolidations and Advanced Accounting Topics                      Advanced Auditing                      Internal Auditing and Controls                      Advanced Taxation                      Information Systems Strategies                      Financial Statement Analysis                      Public Sector Accounting</p> <p><b>Interdisciplinary Elective Courses</b>                      Contemporary Issues in Business                      International Economics and Trade                      International Finance                      Introduction to Business Valuation                      New Venture Finance                      Project Management                      Security Analysis - Equity                      Security Analysis - Fixed Income                      Sustainability Marketing</p>
<i>Professional Capacity/Autonomy</i>	
<p>a. Qualities and transferable skills necessary for further study, employment, community involvement and other activities requiring:                      i the exercise of initiative, personal responsibility and accountability in both personal and group contexts                      ii working effectively with others                      iii decision-making in complex contexts                      b. The ability to manage their own learning in changing circumstances, both within and outside the discipline, and to select an appropriate program of further study.                      c. Behaviour consistent with academic integrity and social responsibility.</p>	<p><b>Required courses</b>                      Marketing Fundamentals                      Organizational Behaviour                      Business Communications                      Applied Research in Business                      Ethics, Sustainability &amp; Corporate Social Responsibility                      Entrepreneurship                      Strategic Management                      Integrated Industry Project                      Research Thesis                      Intermediate Accounting 1                      Intermediate Accounting 2                      Intermediate Managerial Accounting                      Fundamental Auditing                      Work experience through Internship or Co-op                      Creative Learning Portfolio</p> <p><b>Accounting Elective Courses</b>                      Taxation                      Advanced Corporate Finance                      Advanced Managerial Accounting</p>

PEQAB Degree Level Learning Outcomes	Course, course segments or workplace requirements that contribute to this outcome
	<p>Consolidations and Advanced Accounting Topics                      Information Systems Strategies                      Internal Auditing and Controls                      Advanced Taxation                      Financial Statement Analysis                      Public Sector Accounting                      Advanced Auditing                      Accounting Theory &amp; Contemporary Issues</p> <p><b>Interdisciplinary Elective Courses</b>                      Diversity in the Workplace                      International Finance                      Leadership Development                      Managing &amp; Communicating Across Cultures                      Project Management                      Social Entrepreneurship</p>
<i>Awareness of Limits of Knowledge</i>	
<p>An understanding of the limits to their own knowledge and ability, and an appreciation of the uncertainty, ambiguity and limits to knowledge and how this might influence analysis and interpretations.</p>	<p><b>Required courses</b>                      Microeconomics                      Macroeconomics                      Organizational Behaviour                      Applied Research in Business                      Ethics, Sustainability &amp; Corporate Social Responsibility                      Global Business Environment                      Business Information Systems                      Entrepreneurship                      Business Law                      Strategic Management                      Integrated Industry Project                      Research Thesis                      Creative Learning Portfolio                      Fundamental Auditing</p> <p><b>Accounting Elective Courses</b>                      Taxation                      Advanced Corporate Finance                      Consolidations and Advanced Accounting Topics                      Accounting Theory and Contemporary Issues                      Information Systems Strategies                      Public Sector Accounting</p> <p><b>Interdisciplinary Elective Courses</b>                      Change Management                      Contemporary Issues in Business                      Creativity and Innovation in Business                      International Finance                      International Human Resources                      Managing and Communicating Across Cultures                      New Venture Finance                      Security Analysis - Equity                      Security Analysis - Fixed Income                      Social Entrepreneurship</p>

<b>PEQAB Degree Level Learning Outcomes</b>	<b>Course, course segments or workplace requirements that contribute to this outcome</b>
	<b>Breadth Electives</b>

***Program Level Learning Outcomes***

<b>BBA Accounting Learning Outcomes</b>	<b>Course, course segments or workplace requirements that contribute to this outcome</b>
1. Create relevant, complete and accurate financial statements and information reports using the appropriate accounting principles to provide information to measure the entity’s performance.	<p><b>Accounting Required Courses</b>                      Financial Accounting                      Managerial Accounting                      Intermediate Accounting 1                      Intermediate Accounting 2                      Intermediate Managerial Accounting                      Fundamental Auditing</p> <p><b>Accounting Elective Courses</b>                      Advanced Corporate Finance                      Taxation                      Advanced Managerial Accounting                      Consolidations and Advanced Accounting Topics                      Information Systems Strategies                      Internal Auditing and Controls                      Advanced Taxation                      Financial Statement Analysis                      Public Sector Accounting                      Advanced Auditing                      Accounting Theory &amp; Contemporary Issues</p>
2. Interpret financial statement and organizational results to enhance the entity’s decision making performance.	<p><b>Accounting Required Courses</b>                      Financial Accounting                      Managerial Accounting                      Intermediate Accounting 1                      Intermediate Accounting 2                      Intermediate Managerial Accounting                      Fundamental Auditing</p> <p><b>Accounting Elective Courses</b>                      Advanced Corporate Finance                      Taxation                      Advanced Managerial Accounting                      Consolidations and Advanced Accounting Topics                      Information Systems Strategies                      Internal Auditing and Controls                      Advanced Taxation                      Financial Statement Analysis                      Public Sector Accounting                      Advanced Auditing                      Accounting Theory &amp; Contemporary Issues</p>
3. Assess the measurable objectives of an entity’s strategic plan using appropriate quantitative and qualitative analyses.	<p><b>Accounting Required Courses</b>                      Financial Accounting                      Managerial Accounting                      Intermediate Accounting 1                      Intermediate Accounting 2                      Intermediate Managerial Accounting</p>

<b>BBA Accounting Learning Outcomes</b>	<b>Course, course segments or workplace requirements that contribute to this outcome</b>
	<p><b>Accounting Elective Courses</b>                      Advanced Managerial Accounting                      Advanced Corporate Finance                      Consolidations and Advanced Accounting Topics                      Advanced Taxation                      Financial Statement Analysis                      Public Sector Accounting</p>
<p>4. Use appropriate technological tools and information systems necessary to provide the required financial information for effective decision making.</p>	<p><b>Accounting Required Courses</b>                      Financial Accounting                      Managerial Accounting                      Intermediate Accounting 1                      Intermediate Accounting 2                      Intermediate Managerial Accounting                      Fundamental Auditing</p> <p><b>Accounting Elective Courses</b>                      Advanced Corporate Finance                      Taxation                      Advanced Managerial Accounting                      Consolidations and Advanced Accounting Topics                      Information Systems Strategies                      Internal Auditing and Controls                      Advanced Taxation                      Financial Statement Analysis                      Public Sector Accounting                      Advanced Auditing                      Accounting Theory &amp; Contemporary Issues</p>
<p>5. Evaluate strategic opportunities that add value and are consistent with operational goals, policies and procedures.</p>	<p><b>Accounting Required Courses</b>                      Financial Accounting                      Managerial Accounting                      Intermediate Accounting 1                      Intermediate Accounting 2                      Intermediate Managerial Accounting</p> <p><b>Accounting Elective Courses</b>                      Advanced Managerial Accounting                      Advanced Corporate Finance                      Taxation                      Consolidations and Advanced Accounting Topics                      Information Systems Strategies                      Internal Auditing and Controls                      Advanced Taxation</p>
<p>6. Contribute to the development of investment plans, business plans and financial proposals to assist in converting the entities financial strategies into specific financial objectives.</p>	<p><b>Accounting Required Courses</b>                      Financial Accounting                      Managerial Accounting                      Intermediate Accounting 1                      Intermediate Accounting 2                      Intermediate Managerial Accounting</p> <p><b>Accounting Elective Courses</b>                      Advanced Managerial Accounting                      Advanced Corporate Finance</p>

<b>BBA Accounting Learning Outcomes</b>	<b>Course, course segments or workplace requirements that contribute to this outcome</b>
	Taxation Consolidations and Advanced Accounting Topics Information Systems Strategies Advanced Taxation Financial Statement Analysis
7. Evaluate internal controls and audit requirements in accordance with generally accepted auditing standards.	<b>Accounting Required Courses</b> Fundamental Auditing  <b>Accounting Elective Courses</b> Information Systems Strategies Internal Auditing and Controls Advanced Auditing
8. Prepare regulatory filings in accordance with legal requirements.	<b>Accounting Required Courses</b> Financial Accounting Intermediate Accounting 1 Intermediate Accounting 2 Fundamental Auditing  <b>Accounting Elective Courses</b> Taxation Consolidations and Advanced Accounting Topics Internal Auditing and Controls Advanced Taxation Public Sector Accounting Advanced Auditing
9. Analyze the implications of an entity's tax-planning strategies.	<b>Accounting Required Courses</b> Intermediate Accounting 2  <b>Accounting Elective Courses</b> Taxation Advanced Taxation
10. Apply legal concepts within the domestic and international business environment identifying the need for professional legal guidance.	<b>Accounting Required Courses</b> Financial Accounting Intermediate Accounting 1 Intermediate Accounting 2 Fundamental Auditing  <b>Accounting Elective Courses</b> Taxation Advanced Taxation

Accounting specific courses are complemented by a strong general business management foundation and exposure to the liberal arts and sciences. Program Level Outcomes were crafted with the complete development of the individual student and are common to all proposed BBA programs.

<b>BBA Learning Outcomes (common to all proposed BBA programs)</b>	<b>Course, course segments or workplace requirements that contribute to this outcome</b>
11. Communicate effectively in a variety of organizational settings.	<b>Required Courses</b> Financial Accounting Managerial Accounting Applied Research in Business Business Communication

<b>BBA Learning Outcomes (common to all proposed BBA programs)</b>	<b>Course, course segments or workplace requirements that contribute to this outcome</b>
	<p>Entrepreneurship  Ethics, Sustainability &amp; Corporate Social Responsibility  Finance Fundamentals  Global Business Environment  Integrated Industry Project or Research Thesis  Marketing Fundamentals  Organizational Behaviour  Strategic Management  Intermediate Accounting 1  Intermediate Accounting 2  Fundamental Auditing  Intermediate Managerial Accounting  Work experience through Internship or Co-op  Creative Learning Portfolio</p> <p><b>Accounting Elective Courses</b>  Advanced Managerial Accounting  Accounting Theory &amp; Contemporary Issues  Advanced Auditing  Internal Auditing and Controls  Public Sector Accounting  Taxation  Advanced Taxation  Financial Statement Analysis  Consolidations and Advanced Accounting Topics</p> <p><b>Interdisciplinary Elective Courses</b>  Change Management  Diversity in the Workplace  Entrepreneurship  Global Marketing Management  Global Partnerships &amp; Distribution Channels  Creativity and Innovation in Business  International Economics and Trade  International Human Resources  Introduction to Business Valuation  Leadership Development  Managing and Communicating Across Cultures  Marketing Innovation  New Venture finance  Project Management  Sustainable Marketing</p> <p><b>Breadth Electives</b></p>
<p>12. Evaluate complex qualitative and quantitative data to support strategic and operational decisions.</p>	<p><b>Required Courses</b>  Applied Research in Business  Business Calculus and Algebra  Business Statistics  Entrepreneurship  Finance Fundamentals  Financial Accounting  Integrated Industry Project or Research Thesis  Macroeconomics</p>

<b>BBA Learning Outcomes (common to all proposed BBA programs)</b>	<b>Course, course segments or workplace requirements that contribute to this outcome</b>
	<p>Managerial Accounting                      Microeconomics                      Business Processes                      Strategic Management                      Supply Chain and Operations Management                      Intermediate Accounting 1                      Intermediate Accounting 2                      Intermediate Managerial Accounting                      Fundamental Auditing</p> <p><b>Accounting Elective Courses</b>                      Taxation                      Advanced Corporate Finance                      Advanced Managerial Accounting                      Consolidations and Advanced Accounting Topics                      Information Systems Strategies                      Internal Auditing and Controls                      Advanced Taxation                      Financial Statement Analysis                      Public Sector Accounting                      Advanced Auditing                      Accounting Theory &amp; Contemporary Issues</p> <p><b>Interdisciplinary Elective Courses</b>                      Contemporary Issues in Business                      Global Marketing Management                      Global Partnerships &amp; Distribution Channels                      International Economics and Trade                      International Finance                      Introduction to Business Valuation                      Marketing Innovation                      New Venture Finance                      Project Management                      Security Analysis - Fixed Income                      Security Analysis - Equity                      Social Entrepreneurship</p>
<p>13. Develop comprehensive strategic and tactical plans for an organization.</p>	<p><b>Required Courses</b>                      Business Information Systems                      Entrepreneurship                      Ethics, Sustainability &amp; Corporate Social Responsibility                      Global Business Environment                      Integrated Industry Project or Research Thesis                      Managerial Accounting                      Marketing Fundamentals                      Strategic Management                      Supply Chain and Operations Management                      Intermediate Managerial Accounting</p> <p><b>Accounting Elective Courses</b>                      Advanced Managerial Accounting</p> <p><b>Interdisciplinary Elective Courses</b>                      Change Management</p>



<b>BBA Learning Outcomes (common to all proposed BBA programs)</b>	<b>Course, course segments or workplace requirements that contribute to this outcome</b>
	Diversity in the Workplace Entrepreneurship Global Marketing Management Global Partnerships & Distribution Channels Creativity and Innovation in Business International Finance International Human Resources Introduction to Business Valuation New Venture Finance Project Management Security Analysis - Fixed Income Security Analysis - Equity Social Entrepreneurship Sustainability Marketing
14. Work independently and collaboratively in inter and/or multi-disciplinary and diverse environments.	<p><b>Required Courses</b></p> Applied Research in Business Business Communication Business Processes Ethics, Sustainability & Corporate Social Responsibility Global Business Environment Integrated Industry Project or Research Thesis Marketing Fundamentals Strategic Management Intermediate Accounting 1 Intermediate Accounting 2 Intermediate Managerial Accounting Fundamental Auditing Work experience through Internship or Co-op Creative Learning Portfolio

<b>BBA Learning Outcomes (common to all proposed BBA programs)</b>	<b>Course, course segments or workplace requirements that contribute to this outcome</b>
	Managing and Communicating Across Cultures Marketing Innovation Project Management Social Entrepreneurship Sustainability Marketing  <b>Breadth Electives</b>
15. Use creative, critical and reflective thinking to address organizational opportunities and challenges.	<b>Required Courses</b> Applied Research in Business Business Communication Business Information Systems Business Law Business Processes Business Statistics Entrepreneurship Ethics, Sustainability & Corporate Social Responsibility Finance Fundamentals Financial Accounting Global Business Environment Integrated Industry Project or Research Thesis Macroeconomics Managerial Accounting Marketing Fundamentals Microeconomics Organizational Behaviour Strategic Management Supply Chain and Operations Management Intermediate Accounting 1 Intermediate Accounting 2 Intermediate Managerial Accounting Fundamental Auditing Creative Learning Portfolio  <b>Accounting Elective Courses</b> Taxation Advanced Corporate Finance Advanced Managerial Accounting Consolidations and Advanced Accounting Topics Information Systems Strategies Internal Auditing and Controls Advanced Taxation Financial Statement Analysis Public Sector Accounting Advanced Auditing Accounting Theory & Contemporary Issues  <b>Interdisciplinary Elective Courses</b> Change Management Contemporary Issues in Business Diversity in the Workplace Entrepreneurship Global Marketing Management Global Partnerships & Distribution Channels

<b>BBA Learning Outcomes (common to all proposed BBA programs)</b>	<b>Course, course segments or workplace requirements that contribute to this outcome</b>
	Creativity and Innovation in Business International Economics and Trade International Finance International Human Resources Introduction to Business Valuation Leadership Development Managing and Communicating Across Cultures Marketing Innovation New Venture Finance Project Management Security Analysis - Equity Security Analysis - Fixed Income Social Entrepreneurship Sustainability Marketing  <b>Breadth Electives</b>
16. Apply problem solving and decision making frameworks that propose defensible solutions to organizational opportunities, challenges, change and risk.	<b>Required Courses</b> Financial Accounting Applied Research in Business Business Calculus & Algebra Business Information Systems Business Law Business Statistics Entrepreneurship Ethics, Sustainability & Corporate Social Responsibility Finance Fundamentals Global Business Environment Integrated Industry Project or Research Thesis Managerial Accounting Marketing Fundamentals Strategic Management Supply Chain and Operations Management Intermediate Accounting 1 Intermediate Accounting 2 Intermediate Managerial Accounting Fundamental Auditing  <b>Accounting Elective Courses</b> Taxation Advanced Corporate Finance Advanced Managerial Accounting Consolidations and Advanced Accounting Topics Information Systems Strategies Internal Auditing and Controls Advanced Taxation Financial Statement Analysis Public Sector Accounting Advanced Auditing Accounting Theory & Contemporary Issues  <b>Interdisciplinary Elective Courses</b> Change Management Contemporary Issues in Business

<b>BBA Learning Outcomes (common to all proposed BBA programs)</b>	<b>Course, course segments or workplace requirements that contribute to this outcome</b>
	Diversity in the Workplace Entrepreneurship Global Marketing Management Global Partnerships & Distribution Channels Creativity and Innovation in Business International Economics and Trade International Finance International Human Resources Introduction to Business Valuation Leadership Development Marketing Innovation New Venture Finance Project Management Security Analysis - Equity Security Analysis - Fixed Income Social Entrepreneurship Sustainability Marketing  <b>Breadth Electives</b>
17. Demonstrate ethical and socially responsible behaviour.	<b>Required Courses</b> Applied Research in Business Business Communication Business Fundamentals Business Law Ethics, Sustainability & Corporate Social Responsibility Finance Fundamentals Financial Accounting Integrated Industry Project or Research Thesis Marketing Fundamentals Strategic Management Intermediate Accounting 1 Intermediate Accounting 2 Intermediate Managerial Accounting Fundamental Auditing Work experience through Internship or Co-op Creative Learning Portfolio  <b>Accounting Elective Courses</b> Taxation Advanced Corporate Finance Advanced Managerial Accounting Consolidations and Advanced Accounting Topics Information Systems Strategies Internal Auditing and Controls Advanced Taxation Financial Statement Analysis Public Sector Accounting Advanced Auditing Accounting Theory & Contemporary Issues  <b>Interdisciplinary Elective Courses</b> Change Management Contemporary Issues in Business

<b>BBA Learning Outcomes (common to all proposed BBA programs)</b>	<b>Course, course segments or workplace requirements that contribute to this outcome</b>
	Diversity in the Workplace Global Marketing Management International Human Resources Introduction to Business Valuation Leadership Development Managing and Communicating Across Cultures Social Entrepreneurship Sustainability Marketing  <b>Breadth Electives</b>
18. Integrate appropriate technologies in developing solutions to business opportunities and challenges.	<b>Required Courses</b> Business Information Systems Business Processes Business Statistics Integrated Industry Project or Research Thesis Financial Accounting Managerial Accounting Strategic Management Intermediate Accounting 1 Intermediate Accounting 2 Intermediate Managerial Accounting Fundamental Auditing  <b>Accounting Elective Courses</b> Taxation Advanced Corporate Finance Advanced Managerial Accounting Consolidations and Advanced Accounting Topics Information Systems Strategies Internal Auditing and Controls Advanced Taxation Financial Statement Analysis Public Sector Accounting Advanced Auditing Accounting Theory & Contemporary Issues  <b>Interdisciplinary Elective Courses</b> Introduction to Business Valuation Project Management
19. Build effective internal and external relationships using influencing, communication and consultative skills.	<b>Required Courses</b> Business Communication Entrepreneurship Global Business Environment Integrated Industry Project or Research Thesis Strategic Management Business Law Work experience through Internship or Co-op Creative Learning Portfolio  <b>Accounting Elective Courses</b> Advanced Managerial Accounting Accounting Theory & Contemporary Issues

<b>BBA Learning Outcomes (common to all proposed BBA programs)</b>	<b>Course, course segments or workplace requirements that contribute to this outcome</b>
	<p><b>Interdisciplinary Elective Courses</b>                      Change Management                      Diversity in the Workplace                      Entrepreneurship                      Global Marketing Management                      Global Partnerships &amp; Distribution Channels                      International Human Resources                      Leadership Development                      Managing and Communicating Across Cultures                      Project Management                      Sustainability Marketing</p> <p><b>Breadth Electives</b></p>
<p>20. Evaluate the dynamic of the global business environment from a competitive and economic perspective.</p>	<p><b>Required Courses</b>                      Business Fundamentals                      Ethics, Sustainability &amp; Corporate Social Responsibility                      Global Business Environment                      Integrated Industry Project or Research Thesis                      Macroeconomics                      Marketing Fundamentals                      Microeconomics                      Strategic Management                      Supply Chain and Operations Management                      Intermediate Accounting 1                      Intermediate Accounting 2</p> <p><b>Accounting Elective Courses</b>                      Accounting Theory &amp; Contemporary Issues                      Consolidations and Advanced Accounting Topics</p> <p><b>Interdisciplinary Elective Courses</b>                      Change Management                      Contemporary Issues in Business                      Diversity in the Workplace                      Global Marketing Management                      Global Partnerships &amp; Distribution Channels                      International Economics and Trade                      International Finance                      Introduction to Business Valuation                      Leadership Development                      Managing and Communicating Across Cultures                      Project Management                      Security Analysis - Equity                      Security Analysis - Fixed Income                      Social Entrepreneurship                      Sustainability Marketing</p>
<p>21. Develop self leadership strategies to enhance personal and professional effectiveness.</p>	<p><b>Required Courses</b>                      Business Fundamentals                      Entrepreneurship                      Integrated Industry Project or Research Thesis                      Strategic Management                      Ethics, Sustainability &amp; Corporate Social Responsibility                      Work experience through Internship or Co-op</p>

<b>BBA Learning Outcomes (common to all proposed BBA programs)</b>	<b>Course, course segments or workplace requirements that contribute to this outcome</b>
	<p>Creative Learning Portfolio</p> <p><b>Accounting Elective Courses</b>                      Advanced Managerial Accounting                      Accounting Theory &amp; Contemporary Issues</p> <p><b>Interdisciplinary Elective Courses</b>                      Change Management                      Diversity in the Workplace                      Entrepreneurship                      Leadership Development                      Global Marketing Management                      Global Partnerships &amp; Distribution Channels                      Introduction to Business Valuation</p> <p><b>Breadth Electives</b></p>
<p>22. Assess business processes relative to organizational goals.</p>	<p><b>Required Courses</b>                      Business Information Systems                      Business Processes                      Ethics, Sustainability &amp; Corporate Social Responsibility                      Integrated Industry Project or Research Thesis                      Managerial Accounting                      Strategic Management                      Supply Chain and Operations Management                      Intermediate Managerial Accounting                      Fundamental Auditing</p> <p><b>Accounting Elective Courses</b>                      Information Systems Strategies                      Internal Auditing and Controls                      Advanced Auditing                      Advanced Managerial Accounting</p> <p><b>Interdisciplinary Elective Courses</b>                      Change Management                      Contemporary Issues in CSR and Sustainability                      Contemporary Issues in Innovation &amp; Entrepreneurship                      Contemporary Issues in International Business                      Diversity in the Workplace                      Global Partnerships and Distribution Channels                      Creativity and Innovation in Business                      International Human Resources                      Introduction to Business Valuation                      Leadership Development                      Marketing Innovation                      New Venture Finance                      Project Management                      Security Analysis - Equity                      Security Analysis - Fixed Income                      Social Entrepreneurship                      Sustainability Marketing</p>
<p>23. Perform robust research through the application of accepted applied research methodologies.</p>	<p><b>Required Courses</b>                      Applied Research in Business</p>

<b>BBA Learning Outcomes (common to all proposed BBA programs)</b>	<b>Course, course segments or workplace requirements that contribute to this outcome</b>
	Business Processes Ethics, Sustainability & Corporate Social Responsibility Integrated Industry Project or Research Thesis Strategic Management Intermediate Accounting 1 Intermediate Accounting 2 Work experience through Internship or Co-op Creative Learning Portfolio  <b>Accounting Elective Courses</b> Accounting Theory & Contemporary Issues Financial Statement Analysis Consolidations and Advanced Accounting Topics Advanced Managerial  <b>Interdisciplinary Elective Courses</b> Change Management Contemporary Issues in Business Entrepreneurship Global Marketing Management International Human Resources Marketing Innovation Security Analysis - Equity Security Analysis - Fixed Income  <b>Breadth Electives</b>

*See Section 15.6 for a list of program level outcomes.*

***Breadth Level Learning Outcomes***

<b>Program Level Learning Outcomes Breadth</b>	<b>Course, course segments or workplace requirements that contribute to this outcome</b>
1. The development of critical thinking, quantitative reasoning, written, and oral communication.	Composition and Rhetoric Work term opportunities.
2. More than introductory knowledge in the humanities, sciences, social sciences, global cultures, and/or mathematics.	Elective breadth courses taken beyond the introductory level.
3. Knowledge of society and culture, and skills relevant to civic engagement.	Breadth courses.
4. More than introductory knowledge of the distinctive assumptions and modes of analysis of a discipline outside the core field(s) of study.	Elective breadth courses taken beyond the introductory level.



## 4.4 Course Descriptions

### Core Required Courses

The BBA Accounting course descriptions presented below follow the structure of the course schedule. Course descriptions are listed by level, from 1000 to 4000. See introductory narrative to Section 4.5 for a description of how levels typically align with years and semesters.

Course Title (Core)	Calendar Course Description
<b>Core Required Courses</b>	
<b>1000 Level</b>	
Business Calculus and Algebra	Students apply mathematical techniques from the disciplines of calculus and linear algebra. Topics include: linear, quadratic, exponential and logarithmic functions, matrix operations, rules of differentiation and integration, extrema, and convexity.
Business Communications	Students develop business communication skills through researching, writing and presenting to create value within the business context. Students choose channels of communication, identify and apply business writing formats, and use communication strategies appropriate to their audience and purpose.
Business Fundamentals	Students examine the fundamentals of today's business world from a Canadian and international perspective. Topics include current trends in information and communication technology and domestic and international operations.
Business Processes	Students examine the core business processes that are integral to the activities of a business. Topics include: Enterprise Resource Planning systems, the integration of transaction level processes, the "Order-to-Cash", "Procure-to-Pay", and the "Production" processes. Financial and Controlling processes as well as Human Resource processes are also examined.
Financial Accounting	Students prepare financial statements that summarize an entity's economic events through the use of generally accepted accounting principles. The complexity of the global business environment requires students to identify and distinguish international differences in accounting reporting and financial statement analysis. Students critically examine and interpret financial statements including the balance sheet, income statement, statement of retained earnings and cash flow statement.
Macroeconomics	Students examine the economic principles that govern the behaviour of the nation's economy. Students define and measure aggregate economic variables, and analyze government's economic policies that are designed to maintain fiscal and monetary balance in the economy.
Microeconomics	Students examine microeconomics principles with a view to fostering their ability to analyze and apply those principles to practical business issues and economic policies. Students develop abilities to formulate formal economic models and to determine what concepts or models best suit any given economic situation.
Marketing Fundamentals	Students examine the managerial challenges involved in formulating and implementing marketing plans. Understanding external environmental factors, competitive pressures and buying behaviours when making marketing decisions are emphasized. Each element of the marketing mix is examined. Students develop a basic marketing plan for a brand, based on the analysis of secondary research.
Organizational Behaviour	Students examine individual, team, and organizational-level factors influencing behaviour within the workplace and organizational

<b>Course Title (Core)</b>	<b>Calendar Course Description</b>
<b>Core Required Courses</b>	
	performance. Topics include perception, personality, values, attitudes, motivation, stress, teams, communication, power and politics, conflict, leadership and decision making. Organizational structure, culture, and change are examined to enhance the understanding of workplace behavior.
<b>2000 Level</b>	
Applied Research in Business	Students examine the various components of the research process and how they relate to the development of supportable business conclusions, the generation of new ideas and the reliability of research findings.
Business Information Systems	Students examine the integration of information systems and electronic communication into business processes, how it is achieved and its benefits and challenges. Using a case-based approach, students consider information technology's impact on organizational decision-making and competitive advantage in the context of the cultural and ethical issues facing managers.
Business Law	Students examine important and current legal issues applicable to Canadian business. On completion of this course, students have the basic legal literacy needed by business professionals to effectively manage legal risks and identify business opportunities arising from the legal environment.
Business Statistics	Students analyze business problems through the application of statistical concepts and techniques. Topics include: descriptive statistics, probability, decision analysis, sampling distributions, sampling and risk analysis applications, estimation and hypothesis testing, regression and correlation, analysis of variance, time series, index numbers, Bayes' rule, and an introduction to linear programming.
Finance Fundamentals	Students examine the financial concepts and analytical techniques applicable for identifying and solving financial management problems. Students learn how marketing and operational decisions affect business goals, and how to assess the profit potential of marketing and operations decisions.
Managerial Accounting	Students examine the reports, statements and analytical tools used by management, and the manner in which these are applied in planning, controlling, decision-making and performance evaluation.
Supply Chain and Operations Management	Students explore the relationships among the elements of supply chain management and operations management. Students' level of expertise is extended to incorporate a process-oriented view of operations and the supply chain, from the sourcing of raw materials or components to product/service delivery to customers.
<b>3000 Level</b>	
Entrepreneurship	Students develop an investor-ready business plan for an entrepreneurial venture. Components of the business plan include an environmental scan, market assessment, marketing strategy, financial statements, financing, human resources and operations plan.
Ethics, Sustainability & Corporate Social Responsibility	Students examine the theoretical basis for ethical conduct as it relates to business and their study of corporate practice in the areas of sustainability and corporate social responsibility (CSR). They examine the evolution of sustainability and CSR and identify the challenges facing Canadian industry as it attempts to balance acceptable levels of compliance with current best practices in both these disciplines.
Global Business Environment	Students examine the broad dynamics of the global environment from a business perspective. They analyze the impact of economic, legal, political, cultural and social differences between countries and global

<b>Course Title (Core)</b>	<b>Calendar Course Description</b>
<b>Core Required Courses</b>	
	regions. Ethical issues in the global environment and how the actions of multinational enterprises (MNE) impact on the rest of the world are assessed.
<b>4000 Level</b>	
Strategic Management	Students apply a strategic planning framework and tools to develop a proposal that aligns with a specific organization's objectives. This framework encompasses mission and vision statements, core values, external and internal environmental scans, medium to long term strategic objectives, strategic priorities, action plans, scorecards, performance drivers, strategy maps, financial planning, strategic communications and monitoring of the plan's implementation.
Integrated Industry Project	Students develop a relevant comprehensive plan for a real firm through the application of theoretical and applied learning gained throughout the program. In small interdisciplinary teams, students will assess the current state of the firm, identify opportunities for improvement, and justify a recommended future state.
Research Thesis	Students conduct a research project in their area of concentration. Topics include: literature search, dissemination of research, peer review process, and the presentation of research findings.

The table below details course descriptions for required and elective Accounting courses.

<b>Accounting Required and Elective Courses</b>	
<b>3000 Level</b>	
Intermediate Accounting 1 (Required)	Students examine the financial accounting theory which forms the basis for current financial accounting standards and its application to specific financial statement components.
Intermediate Managerial Accounting (Required)	Students further develop the tools and techniques introduced in the introductory Managerial Accounting course with an in-depth study of such topics as variance analysis, budgeting, costing and pricing as well as advanced topics such as decision making under uncertainty.
Advanced Corporate Finance	Students examine a variety of advanced finance issues and the tools used by financial managers in decision making. Topics include financial markets and portfolio risk, capital budgeting, long-term sources of funds, capital structure and dividend policy, treasury risk management, financial planning, and long-term planning and strategic issues in finance.
Financial Statement Analysis	Students interpret financial reports, construct measures of financial performance and analyze the reporting choices made by companies. Students analyze the effects of accounting choices on earnings management.
Fundamental Auditing (Required)	Students develop a solid understanding of the principles and procedures of external auditing. Students examine key topics within auditing, including reporting; professional standards and ethics, legal liability, audit objectives, evidence and documentation, planning and analysis, materiality and risk, internal control, audit sampling, and computer auditing.
Information Systems Strategies	Students enhance their knowledge and analysis of information systems with a view to supporting business transformation for competitive advantage. Students apply concepts and skills, developed in the course, to real world cases and design information systems to meet business challenges that reflect ethical and secure practices.

<b>Accounting Required and Elective Courses</b>	
Intermediate Accounting 2 (Required)	Students examine the financial accounting theory which forms the basis for current financial accounting standards and its application to specific financial statement components using generally accepted accounting principles with a focus on the liability and shareholders' equity components of the balance sheet.
Public Sector Accounting	Students examine accounting and managing processes for governments and other not-for-profit organizations. Topics include the institutional setting, accounting standards, financial statements, cost control and risk management.
Taxation	Students examine Canadian federal income tax legislation to determine income and taxes payable for individuals. Related rules from the Goods and Services Act are also reviewed. Students develop the techniques and skills required to apply this tax knowledge to various situations. Topics include liability for tax; income from employment, business, property, other income and capital gains; taxable income, taxes payable; and the rights and obligations of taxpayers.
<b>4000 Level</b>	
Accounting Theory and Contemporary Issues	Students examine a variety of contemporary issues in the field of financial accounting. By researching academic and professional accounting literature, students develop their professional judgment as it relates to emerging issues. Students explore the contributions of finance and economics to accounting theory.
Advanced Auditing	Students examine advanced principles and procedures of external auditing, building on the knowledge acquired in Fundamental Auditing. Topics include engagement planning, audit sampling, substantive testing, professional, legal and ethical environment of analyzing and assessing risk factors, interpreting and documenting results.
Advanced Managerial Accounting	Students use management accounting information to design reports for decision making. Using a case-based approach, students perform analyses to support managerial decisions, design and implement effective management control systems, and take into account the ethical responsibilities of a management accountant. Topics include cost control tools and techniques, management incentives and performance measures, budgeting and transfer pricing.
Advanced Taxation	Students examine more advanced aspects of tax law which will serve to strengthen their tax planning and problem solving skills within the framework of professional practice.
Consolidations and Advanced Accounting Topics	Students examine the mechanics of accounting for complex financial accounting transactions. Topics include financial instruments and their tax allocation, inter-corporate investments, consolidations, joint ventures, foreign currency translation, and hedge accounting.
Internal Auditing and Controls	Students examine the role, practice and value of internal auditing in the profit and public sectors. Students investigate the importance and benefits of the value-for-money audit and learn to identify cost-effective controls within the functional areas of a business.

The following electives from the other four BBA programs are also available to BBA Accounting students subject to pre-requisites and co-requisites.

<b>Finance Courses</b>	
<b>3000 Level</b>	
Essentials in Wealth Management	Students critically analyze prototype client profiles based on various stages of life, different objectives and net worth and then develop and recommend a financial plan to the client for subsequent implementation and monitoring. The course includes the six fundamental areas of planning: financial planning, tax planning, disability planning, estate planning, insurance planning and family law issues.
Financing and the Capital Markets	Students examine the challenges and opportunities facing Canadian corporations seeking company and project financing through brokered and private placements in the domestic and international capital markets.
Fundamental Security Analysis	Students use information provided in financial statements to analyze a company's performance by calculating and interpreting common financial ratios and other metrics. Topics include interpretation of income statements, balance sheets and cash flow statements. Students learn how to calculate and interpret common financial ratios and make decisions using the results.
International Finance	Students analyze and design effective hedging programs to manage corporations' international risks. Students also learn how to select the most appropriate forms of financing for international trade. This includes foreign exchange management, swaps, futures, and options as well as finance and the Eurobond market.
Introduction to Business Valuation	Students examine the principles of business valuation and valuation methodologies using financial statements.
Technical Analysis	Students examine the tools, theories and best practices employed in technical analysis of securities and the manner in which these are applied to help investment decision-making. The major areas include technical analysis terminology, chart analysis, trend analysis, cycle and market sentiment theories, oscillators and a critical differentiation of fundamental and technical analysis.
<b>4000 Level</b>	
Contemporary Issues in Financial Management	Students examine a variety of contemporary issues facing professionals in the field of financial management. By researching academic and professional finance literature, students develop their professional judgment as it relates to emerging issues.
Derivatives	Students examine various derivative instruments like forwards, futures, options and swaps. Students learn how these products are structured, priced and used by the market participants to enhance return on investment and manage portfolio risk.
Financial Performance Management	Students critically analyze the performance of companies and internal businesses. The analysis must consider the size of the investments made, inherent risks of the business, full inclusion of all revenues and costs together with global tax considerations. Specific topics include economic value added, balanced score cards and customer profitability.
Investment Theory	Students examine investment market theories and their implications for investment decision-making. The focus of this course is on financial theory and empirical evidence for making investment decisions. Topics include: portfolio theory; equilibrium models of security prices (including the capital asset pricing model and the arbitrage pricing theory); the empirical behaviour of security prices; market efficiency; performance evaluation; and behavioral finance.

<b>Finance Courses</b>	
New Venture Finance	Students explore how the new venture financing process works by actively developing a business plan of their own. Topics include sources of capital, the North American venture capital industry, forecasting cash flows, valuation of new ventures, and exit strategies.
Portfolio Management	Students examine the process of constructing and managing basic investment portfolios for individual and institutional clients. They explore tools of portfolio management, different portfolio management styles, investment objectives and constraints, asset allocation strategies, and performance measurement techniques. Students formulate a plan to manage client relationship and conduct ethical business practices.
Security Analysis – Equity	Students examine the principles, methods, and measurement of equity valuation. Students research a performance attribution model and demonstrate how it can be applied under current economic conditions.
Security Analysis – Fixed Income	Students examine the characteristics, function, and behaviour of the domestic and international debt market and research best practices around the management of a bond portfolio. Alternative fixed income products such as mortgage and asset-backed securities, and interest rate derivatives are introduced. Students research a performance attribution model and demonstrate how it can be applied in the current economic and political environment.

<b>Human Resources Management Courses</b>	
<b>2000 Level</b>	
Human Resources Management	Students examine the critical function of human resources including developing, coordinating and enforcing policies and procedures within organizations to provide a competitive advantage through its employees. Emphasis is placed on HR's strategic role as a business partner and on the legal framework in which human resources management operates.
<b>3000 Level</b>	
Diversity in the Workplace	Students critically examine the opportunities, issues and challenges of workplace diversity. Emphasis is placed on categories of diversity, legal frameworks, strategies for valuing diversity and establishing a systemic approach to diversity programs, policies and practices in the workplace.
HRIS	Students examine essential computing concepts to develop a computerized human resources information system (HRIS). Students identify the HRIS acquisition process within an organization and the value-added to all HR functions through HRIS operations systems to enhance HR as a strategic partner. Students use a variety of Human Resources Information Systems software to support Human Resources decisions made within an organization.
Industrial Relations	Students critically examine the concepts, legal framework and procedures underlying the formation, structure, and operation of unions. Students explore the process of negotiating collective agreements and the handling of grievances and grievance arbitration. The role of the human resources industrial relations professional and key issues facing these professionals are examined.
International Human Resources	Students critically examine international human resources practices of organizations transferring valued employees to various global locations. Different approaches to international HRM practices such as staffing, compensation, training and performance management that can create and sustain a competitive advantage for the organization are explored. Students examine various factors that will prompt international operations and focus on the vital role played by human resources management

<b>Human Resources Management Courses</b>	
	supporting global organizational success.
Learning and Development	Students analyze the strategic importance of effective learning and development initiatives within the organizational context. Students develop the ability to analyze training needs, write learning objectives and plans to achieve them, create or source training programs, facilitate and evaluate training activities.
Negotiation Fundamentals	Students examine the strategy and tactics of both distributive bargaining and integrative negotiations. Practical applications and participation in negotiation exercises lay the solid foundation for modern business negotiations. Influences such as third party assistance, international and cross cultural aspects are introduced.
Occupational Health and Safety	Students examine the health and safety legislation primarily focusing on Ontario Acts and Regulations including OHSA, WHMIS, and the WSIA and its impact on the organization. Students demonstrate the requirements necessary for legal compliance and social responsibility within the health and safety field.
Talent Acquisition	Students critically examine current recruiting and selection practices and have the opportunity to practice and develop the skills required for this key talent management specialty. The dynamic legislative environment and the impact of the employment function of an organization will be examined in depth.
<b>4000 Level</b>	
Change Management	Students critically examine the internal and external forces that necessitate organizational changes in order to sustain their viability. Students explore various phases of change management that will ensure acceptance and success of the transition. Students examine barriers to change and possible solutions in order to move forward.
Disability Management	Students examine the interdisciplinary approach to the concepts and practices of disability management. The process of minimizing the impact of an employee's impairment on their ability to effectively function in the workplace is not only a legal consideration but also a corporate social responsibility for the organization.
Employment Law	Students examine legal issues relevant to human resource management. Students gain practical insight into the legal aspects of work environments, in particular, non-unionized workplaces. The legal issues and considerations arising from the hiring of employees, ongoing employment relationships and the termination of employees are examined. As well, students review legislation concerning employment standards, human rights, occupational health and safety, workers compensation, and employment and pay equity.
Human Resources Metrics	Students critically examine analytical frameworks and tools used to measure the contribution of HR management practices in organizations. Measurement tools are used to analyze performance problems, support recommended solutions and evaluate their effectiveness. Students discover how to link HR initiatives to financial results and to effectively communicate these to management.
Human Resources Planning	Students critically examine the function of HR planning anticipating worker supply and demand relative to changing internal and external conditions of an organization. HR planning is analyzed in relation to the corporate strategic planning process and its execution at business levels. Topics include business planning, the nature and scope of HRP activities, evaluation/auditing of HRP activities, the use of Human Resource Information Systems (HRIS) in implementing HRP strategies, introducing and implementing an HRP program and assessing and forecasting HR

<b><i>Human Resources Management Courses</i></b>	
	needs.
Leadership Development	Students acquire the knowledge and skills required to support the development of their leadership potential. Students explore elements of effective leadership, evolution of leadership theories, methods for developing leaders and develop an appreciation of their own leadership style and potential.
Organizational Performance Management	Students examine processes used by management and human resource professionals to ensure employee behaviour supports the goals of the organization. Students reinforce skills and concepts related to strategic planning, motivation, communication, organizational behaviour, competencies, compensation design and implementation, performance measurement and appraisal.
Strategic Human Resources Competencies	Students critically examine the specific competencies employed by HR professionals that are most likely to result in individual and organization success. This capstone course provides the opportunity for students to develop the analytical frameworks and skills to effectively contribute their technical HR expertise to the strategic operation of the organization. Students build on technical expertise in the traditional human resource disciplines, as well as, master an additional group of human resource competencies that enable them to support and be seen to support the strategic imperatives of their organization.
Total Rewards Management	Students critically examine various compensation methods utilized within an organization. Students differentiate between compensation and non-compensation elements within a reward system. Students assess company design reward systems to attract, retain and motivate employees while assuring equity within organizations and adherence to legal requirements. Topics include employee benefits, the use of pay-for-performance programs, and the application of pay equity procedures in the workplace.

<b><i>Marketing Management Courses</i></b>	
<b><i>3000 Level</i></b>	
Global Marketing Management	Students develop marketing plans appropriate to the global marketplace. Emphasis is placed on the assessment of marketing opportunities in international markets. Students develop market entry strategies, distribution structures, marketing mix, product planning, pricing, and promotion decisions.
Integrated Marketing Communications	Students develop an integrated marketing communications plan for a brand. Communications strategies are developed within the context of a brand's overall marketing mix. The plan includes an environmental scan, and a detailed communications plan with advertising, promotion and public relations recommendations and rationale.
Marketing Analysis	Students examine advanced marketing theory relating to competitive and macro-environment analysis, forecasting and demand measurement, market segmentation, target marketing, positioning, and marketing planning. Students prepare a detailed environmental scan for a client business using secondary research sources.
Marketing of Services	Students examine marketing strategies for a range of service categories and industries using appropriate principles, frameworks, and tools. Emphasis is placed on understanding the market, competitors and customer needs and behaviours in service encounters. Strategies to create profitable and loyal customer relationships are examined.
Sales Strategies & Methods	Students examine relationship selling strategies and techniques as they research, plan, prepare, and deliver a total sales solution. They explore the



<b>Marketing Management Courses</b>	
	entire selling process from prospecting to follow-up and develop competencies in effective sales account management, account prioritizing, forecasting, and customer relationship management.
Sustainability Marketing	Students evaluate markets from a holistic perspective that includes the full impact of products and services from purchasing to consumption and post-consumption on the global socio-economic system. Accepted marketing practices are tested against society's increased awareness of environmental, economic and sustainability principles.
<b>4000 Level</b>	
Consumer Behaviour	Students examine the consumer decision making process. Purchasing patterns are analyzed by looking at internal and external factors that determine changing consumer trends. Students explore the complexity of consumer behaviour, attitudes, responses, and preferences. Students assess different consumer behaviour approaches, and the economic, social, cultural and physiological factors that affect consumption trends in the marketplace. Emphasis is placed on internal and external factors to analyze consumer behaviour theory to create appropriate marketing strategies.
Digital Marketing	Students develop a strategic digital communications plan for an existing business. Emphasis throughout the course will focus on creating campaigns using new media while justifying the strategic rationale for campaigns. Students explore the environment of the Internet and digital media including consumer digital behaviour and legal/ethical issues. A special emphasis is placed on the importance of deriving the business value of digital media campaigns and developing metrics to measure performance.
Global Partnerships & Distribution Channels	Students create strategies to address complex global business situations involving market entry options, distribution channels, and strategic alliances. They minimize market entry risk through the identification of the challenges to companies when considering entry into developed and developing countries.
Marketing Innovation	Students develop innovative marketing strategies, including new product development, product improvements, innovative distribution, pricing, communications strategies, and global marketing initiatives. Attracting non-users, identifying new uses for existing products, and increasing usage rates are some of the marketing objectives that are examined.
Marketing Planning	Students develop a marketing plan based on the environmental scan completed for a client in the Marketing Analysis course. Students use advanced positioning, branding, product, and pricing strategies to construct a professional plan for a client's business. The marketing plan includes strategic recommendations, a detailed action plan and budget based on a sound marketing rationale. At the end of the semester, the plan is submitted and presented to the client for feedback.
Marketing Research & Analysis	Students determine appropriate marketing research processes, identify research problems, analyze qualitative and quantitative research data, and interpret findings to support strategic marketing decision-making. The value of marketing research information is explored to enable students to support critical decisions about the future direction of organizations and investments.
Relationship Marketing	Students examine relationships between organizations and their customers. Emphasis is placed on studying the impact of social media on customer loyalty. Students research companies and develop profitable customer-centric strategies. They build skills in market segmentation, profiling, and database usage.

<b>Marketing Management Courses</b>	
Sales Leadership	Students develop a strategic understanding of the sales management function in an organization. Through the project, students research and present a major sales leadership topic. Sample topics include: territory assignment, forecasting, compensation, disciplinary management, leadership & motivation, technology, ethical and legal issues, performance evaluation, and effective team development.
<b>Supply Chain Management Courses</b>	
<b>3000 Level</b>	
Operations Management 1	Students model and apply qualitative and quantitative techniques that are relevant to operations in either manufacturing or service industries. Topics include: facility location and layout, demand management, inventory management, quality, and project management.
Global Sourcing and Purchasing Management	Students apply an integrated framework to global sourcing and purchasing management, drawing on the many disciplines relevant to supply, sourcing, and strategy that contribute to an understanding of purchasing practice and techniques.
Global Transportation and Distribution	Students explore opportunities to align the management of transportation and distribution operations with a company's global strategic plans. They apply an integrated approach to selecting, organizing, and monitoring the performance of distribution partners, third-party service providers and associated internal functions.
Inventory and Warehouse Management	Students apply an integrated approach to warehousing and inventory management issues in the value chain. They draw on many relevant disciplines such as information, work, and materials flow analysis to plan and evaluate inventory and warehouse operations.
<b>4000 Level</b>	
Demand Management & Sales Operations Planning	Students assess the overall supply chain planning process, including operational and financial implications of planning decisions. Topics include: strategic capacity management, demand forecasting, collaborative planning, aggregate planning, sales and operations planning, and linear programming planning models.
Operations Management 2	Students model and apply qualitative and quantitative techniques that are relevant to operations in either manufacturing or service industries. Topics include: SCOR, Theory of Constraints, Lean/Six Sigma (DMAIC), Linear Programming, Dynamic Programming, and Decision Trees.
Supply Chain Finance	Students develop the supply chain trade finance aspects of transactions emphasizing the risk management requirement of international trade. The course focuses on understanding the international payments system, assessing commercial, country and currency risks, identifying sources of import and export financing, and interpreting the language of trade finance including INCOTERMS, Bills of Exchange and Letters of Credit.
Sustainable Supply Chains	Students assess supply chain activities from the perspective of sustainability. Topics include: sustainability measures, reverse logistics, product design, closed-loop supply chains, remanufacturing, and disassembly. This course provides students with the opportunity to apply learning from the breadth of the entire program to develop an appreciation of the impact of supply chain activities on the environment and broader social issues.
Value Chain Analysis	Students critically assess and communicate the overall financial and operations impacts of supply chain initiatives to key stakeholders and decision makers in an organization. Topics include: competitive strategy, Porter's Value Chain model, interdependence of financial and operational

<b>Supply Chain Management Courses</b>	
	metrics, financial statement analysis, and initiative assessment. Students analyze overall business implications of global value chain decisions and how they support an enterprise's overall competitive strategy.
<b>Interdisciplinary Courses</b>	
<b>3000 Level</b>	
International Economics & Trade	Students evaluate the theoretical rationale for international trade and finance, and the policies emanating from it. Students further assess the tools that economists use to analyze international trade, thereby gaining understanding of the critical role that international trade and investment play in the global economy.
Managing and Communicating Across Cultures	Students develop a conceptual and practical understanding of cultural differences and their impact on international business interactions. Students explore appropriate avenues for conducting business in a global context by developing strategies to deal effectively with cultural differences in communications, management and intercultural venues. In addition, students learn how to deal effectively with cultural differences in a business context by developing and reinforcing cultural and self-awareness.
Project Management	Students learn the major concepts, processes and tools of project management in business projects. They apply these processes and techniques to significantly improve the efficiency with which business goals can be successfully achieved. Students develop an appreciation for the fundamental principles of project management, and the tools and techniques at their disposal to help achieve goals.
<b>4000 Level</b>	
Contemporary Issues in Business	Students examine contemporary and emerging issues and theories as they relate to practical application in business. This course is offered in the format of either a seminar class or an individual independent study.
Creativity & Innovation in Business	Students explore the creative process in innovation and develop collaborative problem solving skills. Students examine the role of creativity and innovation in organizations and how firms succeed or fail to build competitive differentiation through innovation in products, processes and business models.
Environmental Management	Students examine systems, processes, tools and strategies, risk management techniques and legal requirements enabling organizations to assess and manage environmental performance and preserve the natural environment.
Social Entrepreneurship	Students examine the role of social entrepreneurship, analyzing how such organizations are started and sustained, and the various business models that are adopted to achieve their mission. Emphasis is placed on defining social entrepreneurship at the intersection of the private and non-profit sectors as well as exploring a grounding of theories in social entrepreneurship.

\*Course level rationale:

Level 1000: Introductory courses: No level of previous learning required.

Level 2000: Intermediate: Some previous learning required (e.g. completion of specific Level 1000 courses)

Level 3000: Advanced: Significant content-specific previous learning required (e.g. completion of specific Level 1000 and 2000 courses, and/or specified number of credits).

Level 4000: Advanced: Significant broad-based previous learning required (e.g. completion of specific Level 1000, 2000, and 3000 courses, and/or specified number of credits).

### **Non-Core Courses**

Sheridan's Liberal Arts and Science curriculum for degree programs is designed to contribute to the development of critical thinking, quantitative reasoning, written and oral communication skills and to allow students to engage in more than introductory level knowledge of the distinctive assumptions and modes of analysis in the following fields of study:

- Humanities
- Social Science
- Global Culture
- Mathematics
- Science

Students are expected to successfully complete:

- An Introductory 1000 Level course in a minimum of three (3) of the five (5) above fields of study (if a course is related to the degree program of study, students will not be able to select that course)
- At least two (2) courses at the Intermediate 2000 Level
- At least one (1) course at the Advanced 3000 Level
- In addition to the above, every degree program will include Composition and Rhetoric from the English/Literature discipline of Humanities
- Elective breadth courses(s) to complete the requirement for the specific degree

*(Reference: Sheridan Breadth Policy 2012)*

## **4.5 Course Schedules**

### **Undergraduate Course Schedule 1**

The BBA Accounting course schedule presented below intends to marry student flexibility and choice with academic sequencing requirements. The course schedule is organized by course level, from 1000 to 4000. Course levels are determined based on the nature of the topic, learning outcomes and sequencing requirements according to pre-requisites and co-requisites.

Students may select a different sequence and combination of courses depending on preferences and course availability, in pursuit of the degree graduation requirements. Typically, students would take the eight 1000 level core courses in year one and the eight 2000 level core courses in year 2. Years 3 and 4 offer the most flexibility for student choice as the mandatory requirements for core courses are fewer. Breadth courses meet with minimum 20% PEQAB requirements as illustrated in the course schedule below. These courses are also sequenced requiring students to take three 1000 level, two 2000 level, and at least one course at the 3000 advanced level. Students would take Breadth courses throughout the four years.

*See Section 15.7 for a sample BBA Accounting student program which depicts a semester-by-semester example.*

**Course Schedule 2**

<b>Course Level</b>	<b>Course Title</b>	<b>Core Hrs</b>	<b>Non-Core Hrs</b>	<b>Prerequisite</b>	<b>Highest Qualification earned and disc. of study</b>
1000	Business Calculus and Algebra	42		N/A	Ph.D. (Applied Math) Ph.D. (Math) M.A. (Math) M. Math/M.B.A
1000	Business Communications	42		N/A	M.A. (History, English)
1000	Business Fundamentals	42		N/A	Ph.D. (Math) Ph.D. (Mgmt; Corp Strategy; Int'l Business) Ph.D. (Econ Dev; Corp Strategy) M.B.A
1000	Business Processes	42		Business Fundamentals	Ph.D. (Sustainability; Supply Chain) Ph.D. (Math) D.Sc. (Operations Mgmt; Innovation) M.B.A. M. Math/M.B.A.
1000	Financial Accounting	42		N/A	Ph.D. (International Economics; Accounting; Finance) D.B.A. M.B.A.
1000	Macroeconomics	42		N/A	Ph.D. (Economics; Governance) Ph.D. (International Economics; Accounting; Finance) M.A. (International Relations) M.B.A./M.A. (Economics)
1000	Microeconomics	42		N/A	Ph.D. (Economics; Governance) Ph.D. (International Economics; Accounting; Finance) M.A. (International Relations) M.B.A./M.A. (Economics)
1000	Organizational Behaviour	42		N/A	Ph.D. (OB; HRM) Ph.D. (Econ Dev; Corp Strategy) M.B.A. M.Ed M.A. (Economics)
1000	Composition & Rhetoric		42	N/A	M.A., Ph.D. preferred
1000	Breadth Elective		42		
1000	Marketing Fundamentals	42		N/A	Ph.D. (Marketing; Consumer Behaviour) Ph.D. (Marketing; Innovation) M.B.A.
2000	Applied Research in Business	42		Business Statistics	Ph.D. (Applied Math) Ph.D. (Math) Ph.D. (Econ Dev; Corp Strategy) Ph.D. (Marketing; Consumer Behaviour) Ph.D. (Sustainability; Supply chain)

Course Level	Course Title	Core Hrs	Non-Core Hrs	Prerequisite	Highest Qualification earned and disc. of study
					Ph.D. (OB; HRM) M.A. (Math) M. Math/M.B.A.
2000	Business Information Systems	42		N/A	M.B.A. Ph.D.
2000	Business Law	42		N/A	Ph.D. (Law) LL.M.
2000	Business Statistics	42		Business Calculus & Algebra	Ph.D. (Applied Math) Ph.D. (Math) Ph.D. (Sustainability; Supply Chain) M.A. (Math) M. Math/M.B.A.
2000	Finance Fundamentals	42		Financial Accounting	D.B.A M.B.A. M.A. (Economics)
2000	Managerial Accounting	42		Financial Accounting	Ph.D. (International Economics; Accounting; Finance) D.B.A. M.B.A.
2000	Supply Chain and Operations Management	42		Business Processes	Ph.D. (Sustainability; Supply Chain) Ph.D. (Math) D.Sc. (Operations Mgmt; Innovation) M.B.A. M. Math/M.B.A.
1000	Breadth Elective		42		
2000	Breadth Elective		42		
3000	Ethics, Sustainability & Corporate Social Responsibility	42		N/A	Ph.D. (Law) LL.M.
<b>Complete one of the following two courses:</b>					
3000	Global Business Environment  Or	42		N/A	Ph.D. (Economics; Governance) Ph.D. (International Economics; Accounting; Finance) Ph.D. (Mgmt; Corp Strategy; Int'l Business) M.A. (International Relations) M.A. (Economics) M.B.A.
3000	Entrepreneurship			N/A	Ph.D. (Econ Dev; Corp Strategy) M.B.A
3000	Intermediate Accounting 1	42		Financial Accounting	Ph.D. (International Economics; Accounting; Finance) D.B.A. M.B.A.
3000	Intermediate Managerial Accounting	42		Managerial Accounting	Ph.D. (International Economics; Accounting; Finance) D.B.A.

Course Level	Course Title	Core Hrs	Non-Core Hrs	Prerequisite	Highest Qualification earned and disc. of study
					M.B.A.
3000	Intermediate Accounting 2	42		Intermediate Accounting 1	Ph.D. (International Economics; Accounting; Finance) D.B.A. M.B.A.
3000	Fundamental Auditing	42		Intermediate Accounting 1	Ph.D. (International Economics; Accounting; Finance) D.B.A. M.B.A.
4000	Strategic Management	42		Students must complete 70 credits prior to completing this course including Applied Research in Business	Ph.D. (Math) Ph.D. (Econ Dev; Corp Strategy) Ph.D. (Marketing; Innovation) Ph.D. (International Economics; Accounting; Finance) Ph.D. (Mgmt; Corp Strategy; Int'l Business) D.Sc. (Operations Mgmt; Innovation) M.B.A. M. Math
<b>Complete 2 of the following 4 BBA Accounting courses</b>					
3000	Taxation	42		Financial Accounting	M.B.A.
3000	Information Systems Strategies			Business Information Systems	M.B.A.
3000	Advanced Corporate Finance			Finance Fundamentals	M.B.A.
4000	Accounting Theory and Contemporary Issues	42		Intermediate Accounting 2	Ph.D. (International Economics; Accounting; Finance) D.B.A. M.B.A.
<b>Complete one of the following two courses:</b>					
4000	Integrated Industry Project  Or	42		Strategic Management	Ph.D. (Math) Ph.D. (Econ Dev; Corp Strategy) Ph.D. (Marketing; Innovation) Ph.D. (Mgmt; Corp Strategy; Int'l Business) D.Sc. (Operations Mgmt; Innovation) M.B.A M. Math
4000	Research Thesis			Strategic Management	Ph.D. (Math) Ph.D. (Econ Dev; Corp Strategy) Ph.D. (Marketing; Innovation) Ph.D. (Marketing; Consumer Behaviour) Ph.D. (Sustainability; Supply Chain) Ph.D. (International Economics; Accounting; Finance) Ph.D. (Mgmt; Corp Strategy; Int'l Business)
3000 or	Business Elective	42			Masters, Ph.D. preferred.

Course Level	Course Title	Core Hrs	Non-Core Hrs	Prerequisite	Highest Qualification earned and disc. of study
4000					
3000 or 4000	Business Elective	42			
3000 or 4000	Business Elective	42			
3000 or 4000	Business Elective	42			
3000 or 4000	Business Elective	42			
3000 or 4000	Business Elective	42			
2000	Breadth Elective		42		
3000	Breadth Elective		42		
Any level	Breadth Elective		42		
Any level	Breadth Elective		42		
<b>Subtotal Course Hours</b>		<b>1,344</b>	<b>336</b>		
<b>Total Program Hours</b>		<b>1,680</b>	Note: total non-core hours divided by total program hours = 20%. Non-core curriculum component meets PEQAB requirements.		

## 4.6 Work Experience

Sheridan College has a successful program of providing students with career education curriculum and of facilitating work experiences for students through our well-established Co-operative Education and Internship Office (CEIO). The CEIO employs over 24 staff and partners with over 12,000 employers to provide curriculum related work experience for students. CEIO's dedicated personnel work diligently to educate certificate, diploma and degree students on job search and career management strategies that will serve them in securing Co-op work term opportunities and internship positions and maximizing learning during the work term.

The CEIO advisors are very experienced and are thoroughly familiar with the scope and requirements of these opportunities. In addition, the Faculty of Business is increasingly dedicated to facilitating partnerships with industry practitioners who may want to avail themselves of our state-of-the-art facilities, with access to students during their Co-op terms to work on projects at Sheridan. Such partnerships can be extremely attractive to industry, and have great benefit to our students as additional work experiences.

### ***The Co-operative Education/Internship Model***

The Co-op/Internship model is based on the principle that an academic program combined with work experience is relevant to and desirable for effective employment preparation. Work term employment, which varies from sector to sector, allows students to acquire experience in their areas of career interest, while academic terms are devoted primarily to fundamental and theoretical studies. These practical experiences and academic studies complement one another.

The motivation, responsibility, and opportunity for insight gained through Co-operative education / internship can be of significant value to the student's future. The concept enables those with a career



orientation to become full-time students of their subject, both during the academic terms and during the related work terms, within a structure of organized purpose and serious study.

The CEIO at Sheridan uses a competitive employment process model. While the CEIO makes every effort to assist students in gaining employment, there is no guarantee that every student will become employed through the Co-op/Internship employment process. The CEIO is responsible for the review and approval of Co-op /Internship job postings, but the CEIO does not assume responsibility for endorsing the companies.

### ***Co-operative Education/Internship for BBA Accounting Students***

Students must complete a mandatory 14-week internship to qualify for graduation. Students must have completed 90 credits and must be in good standing to be eligible to participate in the internship. Students may also apply to enter the Co-op option in the program through a competitive application process. This option allows those students accepted to complete up to four Co-op work terms. Students in the Co-op option will be eligible for the first work term after the successful completion of 45 academic credits and meeting minimum 3.0 GPA requirements. The work term experiences will draw upon many of the program learning outcomes with the intent of preparing graduates for employment in their field. Specifically, it will expose students to business structure and function, management and leadership styles, implementation of business strategies, group dynamics and effective communication strategies in the workforce. In the Co-op work terms and internships, students will have the opportunity to apply learning from their program of study.

### ***Nature of Work Terms***

Students in the program will participate in a variety of internship, Co-op and employment areas, in different industries as well as public, private, government, and non-profit organizations. Positions in the accounting profession may be operational, technical or supervisory in focus. Work term and employment opportunities will have numerous diverse aspects that will assist students in meeting program learning outcomes. A list of employers were contacted and surveyed for their interest in accepting BBA students for work term opportunities. (See Section 7.2 for Letters of Support.)

Students can be expected to undertake different types of work term experience as follows:

- Perform general bookkeeping and create financial statements for small businesses
- Prepare reconciliations within the banking, accounts payable/receivable functions
- Participate in payroll or collection activities
- Prepare budget forecasts
- Prepare month end financial reports
- Perform financial and statistical analyses, develop data models to demonstrate debt financing options and execute transactions
- Participate in the development of business plans and business advisory assignments
- Prepare year-end corporate and personal tax returns
- Perform analysis and recommend a computerized accounting system
- Assist in internal and external auditing
- Evaluate and test processes and related controls
- Compile and analyze data for portfolio managers and investment analysts
- Perform research and data modeling, provide transactional support and analyze potential investments
- Develop and apply inventory models

## **Support for Work Experience**

There are four partners in the Cooperative Education and Internship Programs at Sheridan: the CEIO, Students, Employers, and Academic Departments. The success of the program relies upon all parties understanding their responsibilities.

## **The Co-operative Education and Internship Office**

Currently, the CEIO supports 26 Co-op programs at Sheridan, with students enrolled in a wide range of programs including: arts and animation, business, health, applied computing and engineering sciences.

The CEIO mandate is to:

- Provide the delivery and evaluation of Co-op and Internship preparatory and work term curricula (e.g., career planning skills including self-assessment, résumé and cover letter preparation, job search techniques and effective interviewing skills)
- Develop job opportunities and secure potential employers
- Arrange recruiting interviews for Co-op and internship students
- Provide professional career guidance to students
- Maintain Co-op and internship student records
- Monitor Co-op and internship work terms by visiting and/or telephoning students and employers on the job
- Support students in Co-op / internship work term opportunities before, during and after their work terms to help maximize the students' whole education and career experience

## **The Student**

Students must abide by all Co-op and internship policies and procedures. The responsibilities of the student include:

- Successful completion of Co-op/Internship preparatory course
- Maintain good academic standing
- Complete all Co-op work term assignments
- Exhibit professional conduct during job search and work term
- Relate classroom learning to the workplace – this benefits both student and employer
- Exercise ethical workplace conduct and represent Sheridan with a standard of conduct and performance which will further enhance the relationship between Sheridan and the employer
- Maintain employer confidentiality
- Abide by the policies and procedures of employer
- Accept constructive feedback, suggestions for improvement in a positive manner
- Resolve problems or issues that may arise in a prompt, professional manner
- Be a productive and responsible employee and take initiative as appropriate
- Advise the employer and Internship advisor of any concerns or problems with work assignments or environmental issues as soon as they arise
- Set realistic expectations and goals that will encourage self-improvement and benefit the employer

### The Employer

To increase the student’s productivity and facilitate learning, it is recommended that employers:

- Advise the students with regards to all issues of confidentiality in the workplace and ensure that any non-disclosure agreements are signed prior to the commencement of work
- Prepare the student’s co-workers and other staff for the arrival of the student
- Provide the student with an orientation to the workplace, including an overview of the organization (e.g. mission statement, products, etc.), physical layout, relevant personnel, safety practices, and the duties or tasks expected during the work term
- Provide a supervisor for the Co-op and internship student who will oversee the student’s work and discuss expectations for the work term with the student and, on a regular basis, give the student feedback on how he/she is doing, including areas of strength and areas which require improvement

### The Academic School

The Academic Department is responsible for all academic components of the Co-op or Degree program. A CEIO Student Advisor works closely with each Academic Program Coordinator to ensure standards are established and relevant information is shared.

### Work Experience Learning Outcomes

<b>Work Experience Outcomes</b>	<b>How work experience puts into practice the program outcomes</b>	<b>Method of evaluating student during placement</b>
<i>By the end of the work experience, students will have demonstrated the ability to:</i>	<i>During the work experience, students may perform some or all of the following types of tasks with support achievement of program learning outcomes:</i>	<i>E.g., question(s) on the Employer Evaluation as follows:</i>
Function effectively and professionally as part of a work team	Meet with other members of the team to develop strategic and operational plans. Collaborate with the team on resourcing, allocation of tasks, timetables and definition of success.  <i>Supports BBA Accounting Program outcomes: 5, 6, 9, 13, 14, 17, 21</i>	Interpersonal skills Collaboration Leadership and Followership
Exhibit adaptive and innovative responses to a variety of professional needs and situations	Collaborate with the team to find appropriate and innovative solutions to business challenges. Anticipate actions required to support and perform tasks. Identify workflow processes and areas that could be improved.  <i>Supports BBA Accounting Program outcomes: 3, 4, 7, 14, 15, 16, 22</i>	Innovative Creativity Judgment Problem Solving abilities Initiative Communication
Exhibit knowledge of processes and requirements in the professional working environment	Participate in research to support the development of a concept or idea. Contribute to the iterative improvement of business processes.  <i>Supports BBA Accounting Program outcomes: 4, 6, 9, 12, 18, 22</i>	Technology Adaptation to Formal Organizational Rules & Policies Quantity of Work
Communicate clearly, concisely and correctly as	Communicate effectively with members of the business team.	Communication, verbal and written

<b>Work Experience Outcomes</b>	<b>How work experience puts into practice the program outcomes</b>	<b>Method of evaluating student during placement</b>
appropriate to the requirements of the position	Participate in meetings. Use listening skills in order to correctly follow instructions from supervisor.  <i>Supports BBA Accounting Program outcomes: 1,2,11,14, 19, 21</i>	
Manage the use of time and other resources to attain work goals within established timelines	Assist in the preparation and completion of assigned work on schedule. Identify resources require to attain work goals.  <i>Supports BBA Accounting Program outcomes: 1,6,8,14,18,21</i>	Organization and Planning
Exhibit improvement after receiving constructive feedback and take responsibility for own actions and decisions	Reflect on performance of duties and make necessary adjustment to performance. Solicit and respond to supervisor feedback on performance.  <i>Supports BBA Accounting Program outcomes: 1,2,3,4,5,6,7,8,9,10 ,11,15,17,20</i>	Response to Supervision
Identify combination of personal skills, work ethics, positive attitude and behaviours required to secure, maintain and advance on the job	Exhibit appropriate behaviours in the workplace. Discuss requirements of job and performance with supervisor. Identify and integrate behaviours that contribute to success in the profession.  <i>Supports BBA Accounting Program outcomes: 1,4,8,9,10,11,14,17,19,21</i>	Interest in Work Ability to Learn Prioritization of Work Quality of Work Quantity of Work Dependability Attendance Punctuality
Evaluate the breadth and scope of the employment opportunities in the business field	Demonstrate a global awareness of business decision making and process  <i>Supports BBA Accounting Program outcomes: 1,2,3,4,5,6,7,8,9,10,12,13,15,16,20,22, 23</i>	Initiative Judgment
Apply skills and theoretical knowledge of business courses and concepts	Provide value to organizations by applying skills and knowledge in their areas of concentration.  <i>Supports BBA Accounting Program outcomes: 1,2,3,4,5,6,7,8,9,10,12,13,15,16,20,22,23</i>	Analytical Skills Creativity Judgment Problem Solving Communications

Sheridan is a member of the World Association of Co-operative Education (WACE). Our Work Experience Outcomes are in line with WACE standards.

### **Methods of Evaluating Students During Work Terms**

Grading of the work term is Pass/Fail. Evaluation of the work term is based on timely submission of following documentation:

- Confirmation of Employment Report
- Employer Evaluation of Co-op /Internship Student Report
- Work Term Report

The Confirmation of Employment Report is a written contract outlining the parameters of the Co-op/internship, including roles and responsibilities, start and end dates, who will be supervising the student, and expected learning outcomes. It represents an agreement among the employer, the student, and Sheridan.

The Employer Evaluation of Co-op /Internship Student Report is for the employer to report on the student's performance on a range of dimensions (e.g., quality of work, ability to learn, attendance, punctuality, overall performance). The employer provides a written assessment of both areas of strength and areas of improvement for the student.

At the end of the internship, the student prepares a Work Term Report. This report provides information on the company, a synopsis of duties performed, and a full description of one technical and one transferable skill enhanced or developed while on the work term. This report illustrates the understanding and experience acquired during the Co-op /internship and provides an opportunity to update the student's résumé.

Employer and student reports are reviewed by Sheridan faculty and staff and a final grade of pass or fail is assigned.



SHERIDAN INSTITUTE OF TECHNOLOGY AND  
ADVANCED LEARNING



**EMPLOYER EVALUATION OF STUDENT INTERNSHIP  
BBA ACCOUNTING**

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**Name** **Student Number:** **Campus:**

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**Program/Option:** **Academic Semester Completed:** **Work Term:**  
1 2 3 4 5 6

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**Work Term Duration:** (YY/MM/DD to YY/MM/DD) **Total # of hours worked:**

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**Company Name:** **Address:**

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**Supervisor's Name:** **Title:** **Phone Number:**

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**This evaluation form should be completed by the individual in the best position to provide a candid evaluation of the student's performance.**

**Each student will benefit from constructive criticism and would recommend this evaluation is discussed with the student. The student should also complete the designated section entitled "Student's Comments."**

**After completing this form, please provide the student with a copy and have the student forward the original to Sheridan's Co-op Office.**

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**Students – Please note: Work term grading is based on submission of the following:**

1. Confirmation of Co-op Employment form
2. Work Term Report
3. Employer Evaluation of Student Internship form

<b>Grading System</b>					
<b>5 Points</b>	<b>4 Points</b>	<b>3 Points</b>	<b>2 Points</b>	<b>1 Point</b>	<b>Not Applicable</b>
<b>Interest in Work</b>					
o High interest in job. Takes pride in doing job well.	o More than average amount of interest and enthusiasm for job	o Satisfactory interest and enthusiasm for job.	o General interest. Occasionally enthusiastic.	o Little interest or enthusiasm for job.	o Not applicable.
<b>Initiative</b>					
o Self-starter. Asks for new jobs and looks for work to do.	o Acts voluntarily in most matters.	o Acts voluntarily in routine matters.	o Relies on others. Must be told what to do.	o Always waits to be told what to do next.	o Not applicable.
<b>Organization and Planning</b>					
o Outstanding job of planning and organizing work and time.	o Usually organizes work and time effectively.	o Does normal amount of planning and organizing.	o More often than not fails to organize and plan work effectively.	o Consistently fails to organize and plan work effectively.	o Not applicable.
<b>Ability to Learn</b>					
o Excellent	o Quick to learn.	o Average.	o Slow to understand new information.	o Very slow in understanding new information.	o Not applicable.
<b>Quality of Work</b>					
o Very thorough in performing work.	o Usually thorough.	o Work usually passes review.	o More than average number of errors.	o Work usually done in careless manner.	o Not applicable.
<b>Quantity of Work</b>					
o Highly productive	o More than expected amount of productivity.	o Expected amount of productivity.	o Less productive than expected.	o Very low productivity.	o Not applicable.
<b>Creativity</b>					
o Continually seeks new and better ways of doing things; is extremely innovative.	o Frequently suggests new ways of doing things.	o Has average amount of imagination; has reasonable amount of new ideas.	o Occasionally comes up with a new idea.	o Rarely has a new idea; is not very imaginative.	o Not applicable.
<b>Judgment</b>					
o Exceptionally good. Decisions based on thorough analysis of problems.	o Uses good common sense. Usually makes good decisions.	o Judgment usually good in routine situations.	o Average judgment.	o Poor judgment. Jumps to conclusions without sufficient knowledge.	o Not applicable.
<b>Dependability</b>					
o Can be depended upon in any situation.	o Can usually be depended upon in most situations.	o Can be depended upon in routine situations.	o Average. Needs checking.	o Unreliable.	o Not applicable.
<b>Interpersonal Skills</b>					
o An excellent team player. Contributes to group relationships and effectiveness.	o Congenial and helpful. Works well with associates.	o Most relations with others are harmonious under normal circumstances.	o Average worker.	o Sometimes antagonizes others or tends to be overly quiet.	o Not applicable.
<b>Response to Supervision</b>					
o Expresses appreciation and takes prompt action on suggestions and criticism by supervisor.	o Willingly accepts suggestions and criticism by supervisor.	o Accepts suggestions and criticism by supervisor in satisfactory manner.	o Accepts suggestions and criticisms by supervisor. Sometimes fails to recognize own limitations.	o Resents suggestions and criticism by supervisor.	o Not applicable.

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5 Points	4 Points	3 Points	2 Points	1 Point	Not Applicable
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**Communication, Written**

- |  |  |  |  |   |                                       |
|--|--|--|--|---|---------------------------------------|
| <input type="radio"/> Always clear, well organized, concise, readable with few errors. | <input type="radio"/> Normally very clear, well organized and easily read. | <input type="radio"/> Usually clear and concise. | <input type="radio"/> Occasionally encounters difficulty in writing clearly and concisely. | <input type="radio"/> Not clear to the extent of causing confusion and interfering with work. | <input type="radio"/> Not applicable. |
|--|--|--|--|---|---------------------------------------|
- 

**Communication, Verbal**

- |  |  |  |   |  |                                       |
|--|--|--|---|--|---------------------------------------|
| <input type="radio"/> Concise information in a clear, well organized and easily understood manner. | <input type="radio"/> Very clear and understandable. | <input type="radio"/> Usually clear and concise. | <input type="radio"/> Occasionally encounters difficulty in speaking clearly and concisely. | <input type="radio"/> Weak communication skills. | <input type="radio"/> Not applicable. |
|--|--|--|---|--|---------------------------------------|
- 

**Leadership Qualities**

- |  |                                      |                                |  |   |                                       |
|--|--------------------------------------|--------------------------------|--|---|---------------------------------------|
| <input type="radio"/> Excellent. Promotes enthusiasm. Can direct others. | <input type="radio"/> Above average. | <input type="radio"/> Average. | <input type="radio"/> Less than average. | <input type="radio"/> Does not show this skill. | <input type="radio"/> Not applicable. |
|--|--------------------------------------|--------------------------------|--|---|---------------------------------------|
- 

**Adaptation to Formal Organizations, Rules and Policies (including safety guidelines)**

- |  |                                      |                                 |   |                                     |                                       |
|--|--------------------------------------|---------------------------------|---|-------------------------------------|---------------------------------------|
| <input type="radio"/> Excellent. Adapted to and recognized formal organizational structures, rules and policies. | <input type="radio"/> Above average. | <input type="radio"/> Adequate. | <input type="radio"/> Poor. Refused to recognize formal procedures and rules. | <input type="radio"/> Unacceptable. | <input type="radio"/> Not applicable. |
|--|--------------------------------------|---------------------------------|---|-------------------------------------|---------------------------------------|
- 

**Attendance**

- |                               |                                 |
|-------------------------------|---------------------------------|
| <input type="radio"/> Regular | <input type="radio"/> Irregular |
|-------------------------------|---------------------------------|

**Punctuality**

- |                               |                                 |
|-------------------------------|---------------------------------|
| <input type="radio"/> Regular | <input type="radio"/> Irregular |
|-------------------------------|---------------------------------|

**Problem Solving Abilities**

- |                                 |                               |                            |
|---------------------------------|-------------------------------|----------------------------|
| <input type="radio"/> Excellent | <input type="radio"/> Average | <input type="radio"/> Poor |
|---------------------------------|-------------------------------|----------------------------|
- 

**Overall Performance:**

- |                                 |                                     |                                    |  |                                      |
|---------------------------------|-------------------------------------|------------------------------------|--|--------------------------------------|
| <input type="radio"/> Excellent | <input type="radio"/> Above Average | <input type="radio"/> Satisfactory | <input type="radio"/> Needs improvement. | <input type="radio"/> Unsatisfactory |
|---------------------------------|-------------------------------------|------------------------------------|--|--------------------------------------|
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**USE OF TECHNOLOGY:**

5 Points	4 Points	3 Points	2 Points	1 Point	Not Applicable
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**The student is competent in creative technologies:**

- |                                  |                                      |                                    |                                      |                                    |                                       |
|----------------------------------|--------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------------|
| <input type="radio"/> Excellent. | <input type="radio"/> Above average. | <input type="radio"/> Satisfactory | <input type="radio"/> Below average. | <input type="radio"/> Unacceptable | <input type="radio"/> Not applicable. |
|----------------------------------|--------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------------|
- 

**The student uses technologies appropriately to create creative concepts:**

- |                                  |                                      |                                    |                                      |                                    |                                       |
|----------------------------------|--------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------------|
| <input type="radio"/> Excellent. | <input type="radio"/> Above average. | <input type="radio"/> Satisfactory | <input type="radio"/> Below average. | <input type="radio"/> Unacceptable | <input type="radio"/> Not applicable. |
|----------------------------------|--------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------------|
- 

**Areas of Strength:**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

**Areas for Improvement:**

1. \_\_\_\_\_
  2. \_\_\_\_\_
  3. \_\_\_\_\_
- 

**Based on your experience this year, would you be interested in participating in our BBA, Accounting Internship Program next year:**

- Yes
  No



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**Comments on Overall Performance:**

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**Comment on the student as a potential candidate for permanent employment following graduation:**

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**Student's Comments:**

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**Supervisor's Signature:**

**Title:**

**Date:**

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**Student's Signature:**

**Position:**

**Date:**

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## 4.8 Bridging

Sheridan has developed degree completion pathways for graduates from two and three-year Ontario College diploma programs. There are no special bridging courses required.

### 4.8.1 Bridging Course Descriptions

Not applicable to this submission.

### 4.8.2 Bridging Course Outlines

Not applicable to this submission.

### 4.8.3 Gap Analysis

The following analysis compares the proposed BBA degree program level outcomes against the relevant Ministry standard program outcomes (MTCU 50100/60100) for both two and three year diplomas. The degree completion requirements follow the table for each program.

#### BBA Accounting and 2 Year Accounting Diploma (MTCU #50100)

BBA Accounting Program Learning Outcomes	MTCU 50100 Program Learning Outcomes	Gap Identified	Gap Remediation
1. Create relevant, complete and accurate financial statements and information reports using the appropriate accounting principles to provide information to measure the entity's performance.	1. Record financial transactions in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships, private enterprises, publicly accountable enterprises and non-profit organizations. 2. Prepare and present financial statements, reports and other documents in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships and private enterprises.	No gap exists in the foundation financial accounting courses. However, they lack the advanced knowledge expected of degree level students.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>Intermediate Accounting 2</li> <li>Fundamental Auditing</li> <li>Intermediate Managerial Accounting</li> <li>Advanced Corporate Finance</li> <li>Taxation</li> <li>Accounting Theory &amp; Contemporary Issues</li> </ul>
2. Interpret financial statement and organizational results to enhance the entity's decision making performance.	3. contribute to recurring decision-making by applying fundamental management accounting concepts. 5. Analyze organizational structures, the interdependence of functional areas, and the impact those relationships can have on financial performance. 8. Contribute to recurring	Diploma graduates will have a good foundation for this outcome however, they will lack some of the advanced knowledge expected of degree students.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>Intermediate Accounting 2</li> <li>Fundamental Auditing</li> <li>Intermediate Managerial Accounting</li> <li>Advanced Corporate Finance</li> <li>Taxation</li> <li>Accounting Theory and</li> </ul>

<b>BBA Accounting Program Learning Outcomes</b>	<b>MTCU 50100 Program Learning Outcomes</b>	<b>Gap Identified</b>	<b>Gap Remediation</b>
	decisions-making by applying fundamental financial management concepts.		Contemporary Issues <ul style="list-style-type: none"> <li>• 4000 level Accounting electives</li> </ul>
3. Assess the measurable objectives of an entity’s strategic plan using appropriate quantitative and qualitative analyses.	3. Contribute to recurring decision-making by applying fundamental management accounting concepts. 8. Contribute to recurring decisions-making by applying fundamental financial management concepts.	Diploma graduates will have the required statistical and quantitative analysis skills to attain this outcome. However, students will need to develop the more sophisticated research and analytical skills expected of degree graduates.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Applied Research in Business</li> <li>• Intermediate Managerial Accounting</li> <li>• Intermediate Accounting 2</li> <li>• Advanced Corporate Finance</li> </ul>
4. Use appropriate technological tools and information systems necessary to provide the required financial information for effective decision making.	6. Analyze, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization’s operations.	Diploma graduates will have used technology within their programs but will be lacking skills since all colleges do not include information systems in their 2 year programs.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Business Information Systems</li> <li>• Intermediate Managerial Accounting</li> <li>• Advanced Corporate Finance</li> </ul>
5. Evaluate strategic opportunities that add value and are consistent with operational goals, policies and procedures.	3. Contribute to recurring decision-making by applying fundamental management accounting concepts. 8. Contribute to recurring decisions-making by applying fundamental financial management concepts.	Diploma graduates will have limited understanding of both business and accounting information systems.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Organizational Behaviour</li> <li>• Supply Chain and Operations Management</li> <li>• Strategic Management</li> <li>• Intermediate Managerial Accounting</li> <li>• Integrated Industry Project/Research Thesis</li> </ul>
6. Contribute to the development of investment plans, business plans and financial proposals to assist in converting the entities financial strategies into specific financial objectives.	5. Analyze organizational structures and the interdependence of functional areas, and the impact those relationships can have on financial performance.	Diploma graduates will lack advanced knowledge expected of degree level graduates.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Organizational Behaviour</li> <li>• Intermediate Accounting 2</li> <li>• Intermediate Managerial Accounting</li> <li>• Supply Chain and Operations Management</li> <li>• Strategic Management</li> <li>• Integrated Industry Project or Research</li> </ul>

<b>BBA Accounting Program Learning Outcomes</b>	<b>MTCU 50100 Program Learning Outcomes</b>	<b>Gap Identified</b>	<b>Gap Remediation</b>
			Thesis <ul style="list-style-type: none"> <li>• Advanced Corporate Finance</li> </ul> Accounting Electives of: <ul style="list-style-type: none"> <li>• Financial Statement Analysis</li> <li>• Consolidations and Advanced Accounting Topics</li> </ul>
7. Evaluate internal controls and audit requirements in accordance with generally accepted auditing standards.	7. Outline the elements of an organization’s internal control system and risk management.	Diploma graduates are lacking in this area.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Fundamental Auditing</li> <li>• Business Information Systems</li> </ul>
8. Prepare regulatory filings in accordance with legal requirements.	1. Record financial transactions in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships, private enterprises, publicly accountable enterprises and non-profit organizations. 4. Prepare individuals’ income tax returns and basic tax planning in compliance with relevant legislation and regulations.	Diploma graduates have minimal exposure in this area.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Business Information Systems</li> <li>• Intermediate Accounting 2</li> <li>• Taxation</li> <li>• Fundamental Auditing</li> </ul>
9. Analyze the implications of an entity’s tax-planning strategies.	4. Prepare individuals’ income tax returns and basic tax planning in compliance with relevant legislation and regulations. 6. Analyze, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization’s operations.	Diploma graduates are lacking in this area. Personal tax planning has received minimal covered.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Intermediate Accounting 2</li> <li>• Taxation</li> </ul>
10. Apply legal concepts within the domestic and international business environment identifying the need for professional legal guidance.	4. Prepare individuals’ income tax returns and basic tax planning in compliance with relevant legislation and regulations. 6. Analyze, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an	Diploma graduates will have taken Business Law and will understand the legal concepts required.	No remediation required.

BBA Accounting Program Learning Outcomes	MTCU 50100 Program Learning Outcomes	Gap Identified	Gap Remediation
	organization's operations.		
<p>11. Communicate effectively in a variety of organizational settings.</p>	<p><i>Essential Employability Skills (EES) Outcome:</i></p> <p>1. Communicate clearly, concisely and correctly in the written, spoken and visual form that fulfills the purpose and meets the needs of audiences.</p> <p>2. Respond to written, spoken or visual messages in a manner that ensures effective communication.</p>	<p>Diploma graduates will have the fundamentals of communication. However, the degree course places more emphasis on research and on structured and sustained written argument.</p>	<p>Students will be required to complete courses that will continue to stress clear, concise, expression and sustained argument. Included are:</p> <ul style="list-style-type: none"> <li>• 3000 and 4000 level Accounting courses</li> <li>• Strategic Management</li> <li>• Integrated Industry Project or Research Thesis</li> <li>• Internship</li> </ul>
<p>12. Evaluate complex qualitative and quantitative data to support strategic and operational decisions.</p>	<p>5. Analyze organizational structures, the interdependence of functional areas, and the impact those relationships can have on financial performance.</p> <p>6. Analyze, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations.</p> <p><i>EES Outcomes:</i></p> <p>4. Apply a systematic approach to solve problems.</p> <p>5. Use a variety of thinking skills to anticipate and solve problems</p>	<p>Diploma graduates will have many of the required quantitative analysis skills to attain this outcome.</p> <p>However, the degree places a greater emphasis on research and also requires more rigorous quantitative skills in calculus/algebra and statistics</p>	<p>Students will be required to complete the following courses:</p> <ul style="list-style-type: none"> <li>• Business Calculus and Algebra</li> <li>• Supply Chain and Operations Management</li> <li>• Applied Research in Business</li> <li>• Intermediate Accounting 2</li> <li>• Intermediate Managerial Accounting</li> <li>• Advanced Corporate Finance</li> <li>• Accounting Theory and Contemporary Issues</li> <li>• Business Statistics</li> <li>• 3000 and 4000 level accounting electives</li> </ul>
<p>13. Develop comprehensive strategic and tactical plans for an organization.</p>	<p>3. Contribute to recurring decision-making by applying fundamental management accounting concepts.</p> <p>7. Outline the elements of an organization's internal control system and risk management.</p> <p>8. Contribute to recurring decision-making by applying fundamental financial management concepts.</p> <p><i>EES Outcomes:</i></p> <p>4. Apply a systematic approach to solve problems.</p> <p>5. Use a variety of thinking skills to anticipate and solve</p>	<p>Diploma graduates will have knowledge of key areas such as Human Resource Management, Marketing and Economics and in particular the use of managerial and financial accounting and corporate finance to analyze problems and formulate strategies. Gaps relate to the analysis of complex business situations that require tactical and strategic planning</p>	<p>Students will be required to complete the following courses:</p> <ul style="list-style-type: none"> <li>• Organizational Behaviour</li> <li>• Intermediate Managerial Accounting</li> <li>• Supply Chain and Operations Management</li> <li>• Strategic Management</li> <li>• Integrated Industry Project or Research Thesis</li> </ul>

<b>BBA Accounting Program Learning Outcomes</b>	<b>MTCU 50100 Program Learning Outcomes</b>	<b>Gap Identified</b>	<b>Gap Remediation</b>
	problems		
14. Work independently and collaboratively in inter and/or multi-disciplinary and diverse environments.	<p><i>EES Outcomes:</i></p> <p>8. Show respect for the diverse opinions, values, belief systems and contributions of others.</p> <p>9. Interact with others in groups or teams in ways that contribute to effective working relationships and the achievement of goals.</p> <p>10. Manage the use of time and other resources to complete projects.</p> <p>11. Take responsibility for one’s own actions, decisions and consequences.</p>	The diploma program encourages the development of these skills but further development is required. The diploma does not adequately address the multi and inter disciplinary components	<p>Students will be required to complete the following courses:</p> <ul style="list-style-type: none"> <li>• Strategic Management</li> <li>• Integrated Industry Project or Research Thesis</li> <li>• Internship</li> <li>• Applied Research in Business</li> </ul>
15. Use creative, critical and reflective thinking to address organizational opportunities and challenges.	<p><i>EES Outcomes:</i></p> <p>4. Apply a systematic approach to solve problems.</p> <p>5. Use a variety of thinking skills to anticipate and solve problems.</p>	Diploma graduates will have started to develop their creative and critical thinking skills. Further development is required.	<p>Students are required to complete the following courses:</p> <ul style="list-style-type: none"> <li>• Organizational Behaviour</li> <li>• Ethics Sustainability and Corporate Social Responsibility</li> <li>• Composition and Rhetoric</li> <li>• Strategic Management</li> <li>• Integrated Industry Project or Research Thesis</li> <li>• Creative Learning Portfolio</li> <li>• Intermediate Accounting 2</li> <li>• Intermediate Managerial Accounting</li> <li>• Fundamental Auditing</li> <li>• Advanced Corporate Finance</li> <li>• Accounting Theory and Contemporary Issues</li> </ul>
16. Apply problem solving and decision making frameworks that propose defensible solutions to organizational opportunities, challenges, change and risk.	<p>3. Contribute to recurring decision-making by applying fundamental management accounting concepts.</p> <p>5. Analyze organizational structures, the interdependence of functional areas, and the impact those relationships can have on financial</p>	The diploma does not adequately address the problem solving requirement.	<p>Students will be required to complete the following courses:</p> <ul style="list-style-type: none"> <li>• Organizational Behaviour</li> <li>• Applied Research in Business</li> <li>• Ethics, Sustainability &amp; Corporate Social</li> </ul>

BBA Accounting Program Learning Outcomes	MTCU 50100 Program Learning Outcomes	Gap Identified	Gap Remediation
	performance. 6. Analyze, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization’s operations. 8. Contribute to recurring decision-making by applying fundamental financial management concepts. <i>EES Outcomes:</i> 4. Apply a systematic approach to solve problems.		Responsibility <ul style="list-style-type: none"> <li>• Business Processes</li> <li>• Intermediate Managerial Accounting</li> <li>• Intermediate Accounting 2</li> <li>• Strategic Management</li> <li>• Integrated Industry Project or Research Thesis</li> <li>• Internship</li> <li>• Accounting Theory and Contemporary Issues</li> </ul>
17. Demonstrate ethical and socially responsible behaviour.	6. Analyze, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization’s operations. <i>EES Outcomes:</i> 8. Show respect for the diverse opinions, values, belief systems and contributions of others. 9. Interact with others in groups or teams in ways that contribute to effective working relationships and the achievement of goals.	Diploma graduates will have begun to develop their ethical and social behaviour. More is required in the area of Corporate Social Responsibility	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Organizational Behaviour</li> <li>• Ethics, Sustainability and Corporate Social Responsibility.</li> <li>• Creative Learning Portfolio</li> <li>• Internship</li> </ul>
18. Integrate appropriate technologies in developing solutions to business opportunities and challenges.	6. Analyze, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization’s operations. <i>EES Outcomes:</i> 6. Locate, select, organize and document information using appropriate technology and information systems. 7. Analyze, evaluate, and apply relevant information from a variety of sources.	Diploma graduates will have had an opportunity to integrate technology in business solutions.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Business Information Systems</li> <li>• 3000 and 4000 level accounting elective courses</li> </ul>
19. Build effective internal and external relationships using influencing, communication and	<i>EES Outcomes:</i> 1. Communicate clearly, concisely and correctly in the written, spoken and visual form that fulfills the purpose	Diploma graduates will have developing skills in this area.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Strategic Management</li> <li>• Integrated Industry</li> </ul>

<b>BBA Accounting Program Learning Outcomes</b>	<b>MTCU 50100 Program Learning Outcomes</b>	<b>Gap Identified</b>	<b>Gap Remediation</b>
consultative skills.	and meets the needs of audiences. 2. Respond to written, spoken or visual messages in a manner that ensures effective communication. 8. Show respect for the diverse opinions, values, belief systems and contributions of others. 9. Interact with others in groups or teams in ways that contribute to effective working relationships and the achievement of goals.		project or Research Thesis • Internship
20. Evaluate the dynamics of the global business environment from a competitive and economic perspective.	6. Analyze, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations.	The Diploma does not adequately address the global requirement	Students will be required to complete the following courses: • Supply Chain and Operations Management • Global Business Environment • Ethics, Sustainability and Corporate Social Responsibility • Strategic Management • Integrated Industry Project/Research Thesis • Accounting Theory and Contemporary Issues • Students have the option to take electives from the Interdisciplinary International Business option
21. Develop self-leadership strategies to enhance personal and professional effectiveness.	<i>EES Outcomes:</i> 9. Interact with others in groups or teams in ways that contribute to effective working relationships and the achievement of goals. 10. Manage the use of time and other resources to complete projects. 11. Take responsibility for one's own actions, decisions and consequences.	The Diploma does not adequately address the professional effectiveness skills.	Students will be required to complete the following courses: • Organizational Behaviour • Strategic Management • Integrated Industry Project • Internship • Creative Learning Portfolio • Optional Leadership development elective
22. Assess business processes relative to organizational goals.	7. Outline an organization's internal control system and risk management.	The Diploma does not adequately address the assessment of business	Students will be required to complete the following courses:



<b>BBA Accounting Program Learning Outcomes</b>	<b>MTCU 50100 Program Learning Outcomes</b>	<b>Gap Identified</b>	<b>Gap Remediation</b>
		processes	<ul style="list-style-type: none"> <li>• Organizational Behaviour</li> <li>• Business Processes</li> <li>• Supply Chain and Operations Management</li> <li>• Strategic Management</li> <li>• Integrated Industry Project or Research Thesis</li> </ul>
23. Perform robust research through the application of accepted applied research methodologies	6. Analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization’s operations.	The Diploma does not adequately address the requirement of applied research skills	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Business Processes</li> <li>• Applied Research in Business</li> <li>• Integrated Industry Project/Research Thesis</li> <li>• Ethics, Sustainability and Corporate Social Responsibility</li> <li>• Accounting Theory and Contemporary Issues</li> </ul>

**Accounting 2 year diploma MTCU #50100 Learning Outcomes**

**Vocational Learning Outcomes**

1. Record financial transactions in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships, private enterprises, publicly accountable enterprises and non-profit organizations.
2. Prepare and present financial statements, reports and other documents in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships and private enterprises.
3. Contribute to recurring decision-making by applying fundamental management accounting concepts.
4. Prepare individuals’ income tax returns and basic tax planning in compliance with relevant legislation and regulations.
5. Analyze organizational structures, the interdependence of functional areas, and the impact those relationships can have on financial performance.
6. Analyze, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization’s operations.
7. Outline the elements of an organization’s internal control system and risk management.
8. Contribute to recurring decision-making by applying fundamental financial management concepts.

**Essential Employability Skills Learning Outcomes**

1. Communicate clearly, concisely and correctly in the written, spoken, and visual form that fulfills the purpose and meets the needs of the audience.
2. Respond to written, spoken or visual messages in a manner that ensures effective communication.

3. Execute mathematical operations accurately.
4. Apply a systematic approach to solve problems.
5. Use a variety of thinking skills to anticipate and solve problems.
6. Locate, select, organize and document information using appropriate technology and information systems.
7. Analyze, evaluate and apply relevant information from a variety of sources.
8. Show respect for the diverse opinions, values, belief systems, and contributions of others.
9. Interact with others in groups or teams in ways that contribute to effective working relationships and the achievement of goals.
10. Manage the use of time and other resources to complete projects.
11. Take responsibility for one's own actions, decisions and consequences.

**Diploma to Degree Completion Program from a 2 Year Accounting Diploma**

Students bridging into the BBA Accounting program with a two year Business – Accounting Ontario College Diploma are required to complete the following 28 courses to meet the degree level program outcomes.

**Required Courses**

# courses	Course Names
<b>28</b>	<p><b>17 Required Courses</b></p> <ul style="list-style-type: none"> <li>• Business Calculus and Algebra</li> <li>• Business Processes</li> <li>• Organizational Behaviour</li> <li>• Supply Chain and Operations Management</li> <li>• Applied Research in Business</li> <li>• Ethics, Sustainability and Corporate Social Responsibility</li> <li>• Business Statistics</li> <li>• Business Information Systems</li> <li>• Global Business Environment</li> <li>• Strategic Management</li> <li>• Integrated Industry Project OR Research Thesis</li> <li>• Intermediate Accounting 2</li> <li>• Intermediate Managerial Accounting</li> <li>• Fundamental Auditing</li> <li>• Advanced Corporate Finance</li> <li>• Taxation</li> <li>• Accounting Theory and Contemporary Issues</li> </ul> <p><b>5 Business Electives</b></p> <p><b>6 Breadth</b></p> <ul style="list-style-type: none"> <li>• Composition and Rhetoric</li> <li>• 5 breadth elective courses</li> </ul>

**Exempted Courses**

# courses	Course Names
<b>12</b>	<ul style="list-style-type: none"> <li>• Business Fundamentals</li> <li>• Microeconomics</li> <li>• Marketing Fundamentals</li> <li>• Financial Accounting</li> <li>• Macroeconomics</li> </ul>

	<ul style="list-style-type: none"> <li>• Managerial Accounting</li> <li>• Finance Fundamentals</li> <li>• Business Communications</li> <li>• Business Law</li> <li>• Intermediate Accounting 1</li> <li>• 2 Breadth course (Subject to Breadth Policy Requirements)</li> </ul>
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**BBA in Accounting and 3 Year Accounting Advanced Diploma (MTCU#60100)**

<b>BBA Accounting Program Learning Outcomes</b>	<b>MTCU 60100 Learning Outcomes</b>	<b>Gap Identified</b>	<b>Gap Remediation</b>
1. Create relevant, complete and accurate financial statements and information reports using the appropriate accounting principles to provide information to measure the entity’s performance.	1. Record financial transactions in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships, private enterprises, publicly accountable enterprises and non-profit organizations. 2. Prepare and present financial statements, reports and other documents in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships and private enterprises.	No significant gap exists in the foundation of the analysis of accounting and financial records, documents and systems. There is a gap in advanced knowledge expected of degree level students.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Advanced Corporate Finance</li> <li>• Intermediate Managerial Accounting</li> <li>• Accounting Theory &amp; Contemporary Issues</li> <li>• Information Systems Strategies</li> </ul> Elective choices of 3000 and 4000 Accounting courses: <ul style="list-style-type: none"> <li>• Advanced Managerial Accounting</li> <li>• Consolidations and Advanced Accounting Topics</li> <li>• Public Sector Accounting</li> <li>• Financial Statement Analysis</li> </ul>
2. Interpret financial statement and organizational results to enhance the entity’s decision making performance.	3. Contribute to strategic decision-making by applying advanced management accounting concepts. 5. Analyze and evaluate organizational structures and the interdependence of functional areas, and contribute to the development of strategies which positively impact financial performance. 8. Contribute to strategic decisions-making by applying advanced financial management concepts.	Diploma graduates will have a good foundation for this outcome however, they will lack some of the advanced knowledge expected of degree students.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Intermediate Managerial Accounting</li> <li>• Advanced Corporate Finance</li> <li>• Accounting Theory &amp; Contemporary Issues</li> </ul> Elective choices of 3000 and 4000 level Accounting courses: <ul style="list-style-type: none"> <li>• Advanced Managerial Accounting</li> <li>• Consolidations and Advanced Accounting Topics</li> </ul>
3. Assess the measurable objectives of an entity’s strategic plan	3. Contribute to strategic decision-making by applying advanced	Diploma graduates will have the required statistical analysis	Students will be required to complete the following courses:

<b>BBA Accounting Program Learning Outcomes</b>	<b>MTCU 60100 Learning Outcomes</b>	<b>Gap Identified</b>	<b>Gap Remediation</b>
using appropriate quantitative and qualitative analyses.	management accounting concepts. 8. Contribute to strategic decisions-making by applying advanced financial management concepts.	skills. However, students will be lacking in the area of applied research, and strategic decision-making using qualitative and quantitative analysis.	<ul style="list-style-type: none"> <li>• Applied Research in Business</li> <li>• Intermediate Managerial Accounting</li> <li>• Advanced Corporate Finance</li> </ul> Elective choices of 3000 and 4000 level Accounting courses such as: <ul style="list-style-type: none"> <li>• Advanced Managerial Accounting</li> <li>• Financial Statement Analysis</li> <li>• Public Sector Accounting</li> </ul>
4. Use appropriate technological tools and information systems necessary to provide the required financial information for effective decision making.	6. Analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations.	Diploma graduates will have an understanding of both business and accounting information systems.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Intermediate Managerial Accounting</li> <li>• Advanced Corporate Finance</li> <li>• 3000 and 4000 level Accounting elective courses</li> </ul>
5. Evaluate strategic opportunities that add value and are consistent with operational goals, policies and procedures.	3. Contribute to strategic decision-making by applying advanced management accounting concepts. 8. Contribute to strategic decisions-making by applying advanced financial management concepts.	Diploma graduates will have a good foundation in this area. They will however lack some of the advanced knowledge expected of degree level graduates.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Organizational Behaviour</li> <li>• Supply Chain and Operations Management</li> <li>• Strategic Management</li> <li>• Intermediate Managerial Accounting</li> <li>• Integrated Industry Project/Research Thesis</li> </ul>
6. Contribute to the development of investment plans, business plans and financial proposals to assist in converting the entities financial strategies into specific financial objectives.	5. Analyze and evaluate organizational structures and the interdependence of functional areas, and contribute to the development of strategies which positively impact financial performance.	There is a lack of advanced knowledge expected of degree level graduates related to this outcome.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Organizational Behaviour</li> <li>• Intermediate Managerial Accounting</li> <li>• Supply Chain and Operations Management</li> <li>• Strategic Management</li> <li>• Integrated Industry Project/Research Thesis</li> <li>• Advanced Corporate Finance</li> </ul> Accounting Electives:

<b>BBA Accounting Program Learning Outcomes</b>	<b>MTCU 60100 Learning Outcomes</b>	<b>Gap Identified</b>	<b>Gap Remediation</b>
			<ul style="list-style-type: none"> <li>• Financial Statement Analysis</li> <li>• Consolidations and Advanced Accounting Topics</li> </ul>
7. Evaluate internal controls and audit requirements in accordance with generally accepted auditing standards.	7. Analyze and evaluate an organization's internal control system, taking risk management into account.	Diploma graduates will have achieved this outcome.	Further development in this area can occur through the selection of additional external and internal auditing elective courses in the degree program.
8. Prepare regulatory filings in accordance with legal requirements.	1. Record financial transactions in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships, private enterprises, publicly accountable enterprises and non-profit organizations. 4. Prepare individuals' and Canadian-controlled private corporations' income tax returns and individuals' basic tax planning in compliance with relevant legislation and regulations.	Diploma graduates will have achieved this outcome.	No remediation required. Further development in this area can occur through the selection of the elective courses of Advanced Taxation.
9. Analyze the implications of an entity's tax-planning strategies.	4. Prepare individuals' and Canadian-controlled private corporations' income tax returns and individuals' basic tax planning in compliance with relevant legislation and regulations. 6. Analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations.	Diploma graduates will have achieved this outcome.	No remediation required. Additional development can occur through the choice of Advanced Taxation as an elective.
10. Apply legal concepts within the domestic and international business environment identifying the need for professional legal guidance.	4. Prepare individuals' and Canadian-controlled private corporations' income tax returns and individuals' basic tax planning in compliance with relevant legislation and regulations. 6. Analyze and evaluate, within a Canadian context, the impact of economic	Diploma graduates will have completed a law course that meets this outcome.	No remediation required.

BBA Accounting Program Learning Outcomes	MTCU 60100 Learning Outcomes	Gap Identified	Gap Remediation
	variables, legislation, ethics, technological advances and the environment on an organization's operations.		
11. Communicate effectively in a variety of organizational settings.	<p><i>Essential Employability Skills (EES) Outcome:</i></p> <ol style="list-style-type: none"> <li>1. Communicate clearly, concisely and correctly in the written, spoken and visual form that fulfills the purpose and meets the needs of audiences.</li> <li>2. Respond to written, spoken or visual messages in a manner that ensures effective communication.</li> </ol>	Diploma graduates will have the fundamentals of communication. However, the degree course places more emphasis on research and on structured and sustained written argument.	<p>Students will be required to complete the following courses:</p> <ul style="list-style-type: none"> <li>• 3000 and 4000 level Accounting courses</li> <li>• Strategic Management</li> <li>• Integrated Industry Project or Research Thesis</li> <li>• Internship</li> </ul>
12. Evaluate complex qualitative and quantitative data to support strategic and operational decisions.	<ol style="list-style-type: none"> <li>5. Analyze and evaluate organizational structures and the interdependence of functional areas, and contribute to the development of strategies which positively impact financial performance.</li> <li>6. Analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations.</li> </ol> <p><i>EES Outcomes:</i></p> <ol style="list-style-type: none"> <li>4. Apply a systematic approach to solve problems.</li> <li>5. Use a variety of thinking skills to anticipate and solve problems.</li> </ol>	<p>Diploma graduates will have many of the required quantitative analysis skills to attain this outcome.</p> <p>However, the degree places a greater emphasis on research and also requires higher quantitative skills in calculus/algebra.</p>	<p>Students will be required to complete the following courses:</p> <ul style="list-style-type: none"> <li>• Business Calculus and Algebra</li> <li>• Supply Chain and Operations Management</li> <li>• Applied Research In Business</li> <li>• Intermediate Managerial Accounting</li> <li>• Advanced Corporate Finance</li> <li>• Accounting Theory and Contemporary Issues</li> <li>• 3000 and 4000 level accounting electives</li> </ul>
13. Develop comprehensive strategic and tactical plans for an organization.	<ol style="list-style-type: none"> <li>3. Contribute to strategic decision-making by applying advanced management accounting concepts.</li> <li>7. Analyze and evaluate an organization's internal control system, taking risk management into account.</li> <li>8. Contribute to strategic decision-making by applying advanced financial management concepts.</li> </ol> <p><i>EES Outcomes:</i></p> <ol style="list-style-type: none"> <li>4. Apply a systematic</li> </ol>	Diploma graduates will have knowledge of key areas such as Human Resource Management, Marketing and Economics and in particular the use of managerial and financial accounting and corporate finance to analyze problems and formulate strategies. Gaps relate to the	<p>Students will be required to complete the following courses:</p> <ul style="list-style-type: none"> <li>• Organizational Behaviour</li> <li>• Intermediate Managerial Accounting</li> <li>• Supply Chain and Operations Management</li> <li>• Strategic Management</li> <li>• Integrated Industry Project or Research Thesis</li> </ul>

<b>BBA Accounting Program Learning Outcomes</b>	<b>MTCU 60100 Learning Outcomes</b>	<b>Gap Identified</b>	<b>Gap Remediation</b>
	<p>approach to solve problems. 5. Use a variety of thinking skills to anticipate and solve problems.</p>	<p>analysis of complex business situations that require tactical and strategic planning</p>	
<p>14. Work independently and collaboratively in inter and/or multi-disciplinary and diverse environments.</p>	<p><i>EES Outcomes:</i> 8. Show respect for the diverse opinions, values, belief systems and contributions of others. 9. Interact with others in groups or teams in ways that contribute to effective working relationships and the achievement of goals. 10. Manage the use of time and other resources to complete projects. 11. Take responsibility for one's own actions, decisions and consequences.</p>	<p>The diploma program encourages the development of these skills but further development is required. The diploma does not adequately address the multi and inter-disciplinary components.</p>	<p>Students will be required to complete the following courses:</p> <ul style="list-style-type: none"> <li>• Strategic Management</li> <li>• Integrated Industry Project or Research Thesis</li> <li>• Internship</li> <li>• Applied Research in Business</li> </ul>
<p>15. Use creative, critical and reflective thinking to address organizational opportunities and challenges.</p>	<p><i>EES Outcomes:</i> 4. Apply a systematic approach to solve problems. 5. Use a variety of thinking skills to anticipate and solve problems.</p>	<p>Diploma graduates will have started to develop their creative and critical thinking skills. Further development is required.</p>	<p>Students will be required to complete the following courses:</p> <ul style="list-style-type: none"> <li>• Organizational Behaviour</li> <li>• Ethics Sustainability and Corporate Social Responsibility</li> <li>• Composition and Rhetoric</li> <li>• Strategic Management</li> <li>• Integrated Industry Project or Research Thesis</li> <li>• Creative Learning Portfolio</li> <li>• Intermediate Managerial Accounting</li> <li>• Advanced Corporate Finance</li> <li>• Accounting Theory and Contemporary Issues</li> </ul>
<p>16. Apply problem solving and decision making frameworks that propose defensible solutions to organizational opportunities, challenges, change and risk.</p>	<p>3. Contribute to strategic decision-making by applying advanced management accounting concepts. 5. Analyze and evaluate organizational structures and the interdependence of functional areas, and contribute to the</p>	<p>The diploma does not adequately address problem solving requirement.</p>	<p>Students will be required to complete the following courses:</p> <ul style="list-style-type: none"> <li>• Organizational Behaviour</li> <li>• Business Processes</li> <li>• Applied Research in Business</li> <li>• Ethics, Sustainability and</li> </ul>

BBA Accounting Program Learning Outcomes	MTCU 60100 Learning Outcomes	Gap Identified	Gap Remediation
	development of strategies which positively impact financial performance. 6. Analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations. 8. Contribute to strategic decision-making by applying advanced financial management concepts. <i>EES Outcomes:</i> 4. Apply a systematic approach to solve problems.		Corporate social Responsibility <ul style="list-style-type: none"> <li>• Intermediate Managerial Accounting</li> <li>• Advanced Corporate Finance</li> <li>• Information Systems Strategies</li> <li>• Accounting Theory and Contemporary Issues</li> <li>• Strategic Management</li> <li>• Integrated Industry Project or Research Thesis</li> <li>• Internship</li> </ul>
17. Demonstrate ethical and socially responsible behaviour.	6. Analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations. <i>EES Outcomes:</i> 8. Show respect for the diverse opinions, values, belief systems and contributions of others.	Diploma graduates will have begun to develop their ethical and social behaviour. More is required in the area of Corporate Social Responsibility.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Organizational Behaviour</li> <li>• Ethics, Sustainability &amp; Corporate Social Responsibility</li> <li>• Creative Learning Portfolio</li> <li>• Internship</li> </ul>
18. Integrate appropriate technologies in developing solutions to business opportunities and challenges.	6. Analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations. <i>EES Outcomes:</i> 6. Locate, select, organize and document information using appropriate technology and information systems.	Diploma graduates will have had an opportunity to integrate technology in business solutions throughout their diploma programs.	Students will further develop their technology application skills through 3000 and 4000 level courses
19. Build effective internal and external relationships using influencing, communication and consultative skills.	<i>EES Outcomes:</i> 1. Communicate clearly, concisely and correctly in the written, spoken and visual form that fulfills the purpose and meets the needs of audiences. 2. Respond to written, spoken or visual messages in a manner that ensures	Diploma graduates will have developing skills in this area.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Strategic Management</li> <li>• Integrated Industry Project or Research Thesis</li> <li>• Internship</li> </ul>



BBA Accounting Program Learning Outcomes	MTCU 60100 Learning Outcomes	Gap Identified	Gap Remediation
	effective communication. 8. Show respect for the diverse opinions, values, belief systems and contributions of others. 9. Interact with others in groups or teams in ways that contribute to effective working relationships and the achievement of goals.		
20. Evaluate the dynamics of the global business environment from a competitive and economic perspective.	6. Analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations.	The Diploma does not adequately address the global requirement	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Global Business Environment</li> <li>• Supply Chain and Operations Management</li> <li>• Ethics, Sustainability and Corporate Social Responsibility</li> <li>• Strategic Management</li> <li>• Integrated Industry Project/Research Thesis</li> <li>• Accounting Theory and Contemporary Issues</li> <li>• optional electives from the Interdisciplinary International Business option</li> </ul>
21. Develop self-leadership strategies to enhance personal and professional effectiveness.	9. Coordinate the planning, implementation, management and evaluation of team projects by applying project management principles. <i>EES Outcomes:</i> 9. Interact with others in groups or teams in ways that contribute to effective working relationships and the achievement of goals. 10. Manage the use of time and other resources to complete projects. 11. Take responsibility for one's own actions, decisions and consequences.	The Diploma does not adequately address the professional effectiveness skills.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Organizational Behaviour</li> <li>• Strategic Management</li> <li>• Integrated Industry Project</li> <li>• Internship</li> <li>• Creative Learning Portfolio</li> <li>• Optional Leadership development elective</li> </ul>
22. Assess business processes relative to organizational goals.	7. Analyze and evaluate an organization's internal control system, taking risk management into account.	The Diploma does not adequately address the assessment of Business processes	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Organizational Behaviour</li> </ul>

<b>BBA Accounting Program Learning Outcomes</b>	<b>MTCU 60100 Learning Outcomes</b>	<b>Gap Identified</b>	<b>Gap Remediation</b>
			<ul style="list-style-type: none"> <li>• Business Processes</li> <li>• Supply Chain and Operations Management</li> <li>• Strategic Management</li> <li>• Integrated Industry Project or Research Thesis</li> </ul>
23. Perform robust research through the application of accepted applied research methodologies	6. Analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations.	The Diploma does not adequately address the requirement of applied research skills.	Students will be required to complete the following courses: <ul style="list-style-type: none"> <li>• Business Processes</li> <li>• Applied Research in Business</li> <li>• Integrated Industry Project/Research Thesis</li> <li>• Ethics, Sustainability and Corporate Social Responsibility</li> <li>• Accounting Theory and Contemporary Issues</li> </ul>

**Accounting 3 year advanced diploma MTCU #60100 Learning Outcomes**

1. Record financial transactions in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships, private enterprises, publicly accountable enterprises and non-profit organizations.
2. Prepare and present financial statements, reports and other documents in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships and private enterprises.
3. Contribute to strategic decision-making by applying advanced management accounting concepts.
4. Prepare individuals' and Canadian-controlled private corporations' income tax returns and individuals' basic tax planning in compliance with relevant legislation and regulations.
5. Analyze and evaluate organizational structures and the interdependence of functional areas, and contribute to the development of strategies which positively impact financial performance.
6. Analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations.
7. Analyze and evaluate an organization's internal control system, taking risk management into account.
8. Contribute to strategic decision-making by applying advanced financial management concepts.
9. Co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles.

**Essential Employability Skills Learning Outcomes:**

1. Communicate clearly, concisely and correctly in the written, spoken, and visual form that fulfills the purpose and meets the needs of the audience.
2. Respond to written, spoken or visual messages in a manner that ensures effective communication.
3. Execute mathematical operations accurately.
4. Apply a systematic approach to solve problems.
5. Use a variety of thinking skills to anticipate and solve problems.

6. Locate, select, organize and document information using appropriate technology and information systems.
7. Analyze, evaluate and apply relevant information from a variety of sources.
8. Show respect for the diverse opinions, values, belief systems, and contributions of others.
9. Interact with others in groups or teams in ways that contribute to effective working relationships and the achievement of goals.
10. Manage the use of time and other resources to complete projects.
11. Take responsibility for one's own actions, decisions and consequences.

**Diploma to Degree Completion Program from a 3 Year Accounting Advanced Diploma**

Students bridging into the BBA Accounting program with a three year Business Administration – Accounting Ontario College Advanced Diploma are required to complete the following 21 courses to meet the degree level program learning outcomes.

**Required Courses**

# courses	Course Names
<b>21</b>	<p><b>12 Required Courses</b></p> <ul style="list-style-type: none"> <li>• Business Calculus and Algebra</li> <li>• Business Processes</li> <li>• Organizational Behaviour</li> <li>• Supply Chain and Operations Management</li> <li>• Applied Research in Business</li> <li>• Ethics, Sustainability and Corporate Social Responsibility</li> <li>• Global Business Environment</li> <li>• Strategic Management</li> <li>• Integrated Industry Project OR Research Thesis</li> <li>• Intermediate Managerial Accounting</li> <li>• Advanced Corporate Finance</li> <li>• Accounting Theory and Contemporary Issues</li> </ul> <p><b>4 Business Electives</b></p> <p><b>5 Breadth</b></p> <ul style="list-style-type: none"> <li>• Composition and Rhetoric</li> <li>• 4 breadth courses</li> </ul>

**Exempted Courses**

# courses	Course Names
<b>19</b>	<ul style="list-style-type: none"> <li>• Business Fundamentals</li> <li>• Microeconomics</li> <li>• Marketing Fundamentals</li> <li>• Financial Accounting</li> <li>• Macroeconomics</li> <li>• Managerial Accounting</li> <li>• Finance Fundamentals</li> <li>• Business Statistics</li> <li>• Business Communications</li> <li>• Business Information Systems</li> <li>• Business Law</li> <li>• Intermediate Accounting 1</li> <li>• Intermediate Accounting 2</li> <li>• Fundamental Auditing</li> <li>• Taxation</li> <li>• 1 business elective (Subject to Breadth Policy requirements)</li> <li>• 3 breadth courses</li> </ul>

**Note:** Program curriculum at colleges can vary in content and the above program may be modified upon closer examination of individual transcripts and course outlines when appropriate.

## **Section 5: Program Delivery**

Sheridan assures quality of program delivery through new program development processes, faculty development programs for new full-time and part-time faculty, ongoing professional development opportunities for faculty, regular student feedback mechanisms and quality assurance processes. Additional information related to quality assurance of delivery can also be found in the Program Evaluation Standard Section 10.

### **5.1 New Program Development**

New program development is a collaborative process involving faculty members in the Faculties, curriculum developers in the Network for Innovation and Leadership in Education at Sheridan (NILES), an ad hoc program advisory committee, senior management and representatives from the various service areas of the college. The development process ensures fit with college strategy and ministry standards, viability of the program in terms of student and employer support and college resources, rigor and relevance in the curriculum, and support from the various areas of the college.

Sheridan's culture invites creativity and innovation, welcoming input from the college community for the creation of new programs. Once an idea has been formulated, the next step is to examine the industrial and educational context for the proposed program, its competition, and industry trends. Input is solicited from industry through interviews and the creation of an ad hoc program advisory committee.

Once the research for the proposed program has been completed, a curriculum specialist from NILES works closely with the program development team from the Faculty to ensure degree level standards are met in outcomes, course content and evaluation methods. Requirements for vetting and/or approval by several internal bodies ensure proposals are scrutinized closely for both pedagogical strength and functional viability before the proposal is submitted to an external approval body.

### **5.2 Faculty Hiring and On-boarding Full-time**

Faculty hiring ensures appropriate credentials and expertise, and teaching effectiveness. Both academic and professional credentials are required. Faculty teaching in applied degree programs have a minimum of a Master's degree in a field of study related to the subjects to be taught; many have their doctorates. In applied discipline-related courses, faculty also have appropriate experience related to the subject matter. The hiring process takes at least three steps: team interviews, thorough checking of credentials and references, and a teaching demonstration.

Once hired, all full-time faculty are required to complete a professional development program designed to build strong learning partnerships with colleagues and develop an understanding of the culture and policies specifically related to Sheridan. The Teaching and Learning Academies (TLA) create an environment for educators to discuss and share teaching and learning experience and to practice enhancing their teaching skills. TLA consists of several intensive short-term modules and ongoing weekly support sessions during the first two years of employment. The aim is to ensure teacher readiness and effectiveness in the classroom.

During the probationary period new hires are monitored regularly. Faculty are observed teaching and provided feedback by their supervisor.

### **5.3 Faculty Hiring and On-boarding Part-time**

Part-time faculty members are required to have completed or be registered in a faculty development program called Fundamentals of Teaching and Learning (FTL) by his/her third semester of teaching at Sheridan. FTL is a comprehensive foundational program for those new to teaching and a refresher for those with prior teaching experience. It is a forum provided to all faculty (full-time, part-time, partial load and sessional) so they can engage in discussion regarding classroom teaching and applied learning at Sheridan College. Fundamentals of Teaching and Learning encourages participants to engage in dialogue across disciplines and with an emphasis on exploring and understanding current best practices. It is also an opportunity for part-time faculty members to connect with other part-time faculty and staff across the College, thereby increasing their engagement with the broader Sheridan community.

### **5.4 Ongoing Professional Development**

The faculty are provided the opportunity to participate in professional development opportunities organized by the College. During the May-June semester, several of the Teaching and Learning Academy workshops are also opened to experienced faculty. A peer coaching program links college faculty interested in developing aspects of their teaching with peers who offer feedback that is voluntary, timely, confidential and non-evaluative.

Individuals are also encouraged to organize their own professional training and development opportunities and supported in this endeavour through professional development funding up to \$800 per year, sabbatical leaves, and tuition reimbursement (up to \$15,000 for doctoral degree programs).

### **5.5 Student Feedback**

As student feedback on their learning experiences is an essential component in the process of supporting and improving student learning, Sheridan gathers feedback from all students for each course in every program and uses the information in confirming, improving, rewarding and enhancing the learning experiences of students and faculty. The survey used in this process was developed over a number of years with faculty, administrators and students. All responses are confidential and all data including comments are compiled by an outside company. Surveying is done using a paper survey in some programs or electronically through the external company's website. Results are tabulated off-campus by the third party company and returned to the individual faculty and their supervisors in a timely way. Issues are flagged and addressed, and recognition is offered for strong results.

Key Performance Indicators on student satisfaction, graduate satisfaction, employer satisfaction and employment rates after six months are collected annually for each program.

### **5.6 Quality Assurance of Delivery**

Sheridan uses technology extensively to enhance teaching and learning. As electronic resources are an inevitable component in most professions today, it is essential to prepare students to be effective and efficient in using those resources.

Sheridan uses technology for learning in various ways:

- technology-based learning resources in the classroom, the lab or studio, the library and the Learning Commons
- web-based resources are used by students and faculty for reference, communication, collaboration and research

- online learning, either as a course component (blended and/or hybrid course) or for an entire course

In the BBA Accounting core curriculum, technology is an integral part of the learning experience. Consistent with the college open learning direction, up to 20% of the courses can be delivered in hybrid format and several courses within the pool of breadth electives are taught online. Hybrid means that portions of the learning activity are delivered in an online teaching and learning environment (e.g. self-testing activities, online collaborative group discussions, and tutorials). Face-to-face classroom time continues to enhance the Sheridan hybrid model.

The following sections describe the depth and breadth of support for the use of information technology at Sheridan, including the IT structure, wireless connectivity, infrastructure and staff, the Learning Commons, library online resources and the learning management system.

### ***Information Technology Structure***

The Information Technology (IT) department is the hub for technology-based services at Sheridan. IT supports and enriches the experience of all users – students, faculty and staff – by providing the technology resources and infrastructure necessary to connect the community to their goals. Fostering the spirit of innovation through technology, Sheridan's IT department has been, and will continue to be, at the forefront of many technological initiatives and achievements, including pioneering the integration of mobile computing technology into the teaching environment and optimizing the teaching environment for the delivery of new technologies.

Sheridan's Information Technology department is comprised of five functional units.

#### **1. Administrative Systems Unit (ASU)**

ASU provides administrative support for the Information Technology (IT) department and for the Sheridan community and is responsible for the business operations of the technology unit, including contract and lease management (hardware and software), software distribution, inventory management, human resources management, coordinating technology unit training, providing administrative support to the Chief Information Officer, and managing IT components for College-wide projects and initiatives.

#### **2. Academic Technology Empowerment (ATE)**

ATE provides front-line support and technology distribution for faculty, staff and students. They are also responsible for Sheridan's administrative and academic end-user computing environment, including: desktop and laptop computers, printers, classroom technology and other end-user devices and technologies.

#### **3. Enterprise Systems Services (ESS)**

ESS is responsible for the development, implementation, maintenance and evolution of Sheridan's enterprise systems that support administrative and academic computing at Sheridan. From prospect through graduation, paychecks to web payments, our systems and services provide the foundation for administrative and academic operations at Sheridan.

#### **4. Information & Communication Technology (ICT)**

ICT is responsible for the management, development, operations and support of Sheridan's core technical infrastructure, including network services, datacenters and closets throughout Sheridan facilities, corporate servers, telecom and network connectivity services, and collaborative technology and services.

## **5. Information Security & Compliance (ISC)**

ISC is responsible for the management, development, operations and support of Sheridan's information security and managing corporate records (paper and electronic).

The IT department has several support mechanisms in place to help students, staff and faculty find solutions and resources to address their technology challenges:

- Self Help Desk is an online resource that helps with a broad range of technology topics, including: accounts, email, printing, security; network and telecom and Sheridan's enterprise systems.
- Instructional Technology Support Centre (ITSC) provides walk-in support to students and faculty who use laptops or hardware, and software located on campus. The technical staff based in the ITSC at Davis and Trafalgar Road Campuses provide walk-in support to students in mobile computing programs and to faculty and staff who use technology in Sheridan's teaching and learning environment. Equipment loans and maintenance of the open access computing labs are some of the additional functions they perform. Classroom support for technology related issues is also available through the ITSC for evenings and weekends.
- The IT Help Desk provides telephone and email support and is a central point of contact for the analysis and the resolution of problems and queries relating to information technologies at Sheridan. The Help Desk typically resolves the majority of calls it receives on first contact. If there are issues they can't resolve directly, they are passed on to second line technical specialists.

### ***Wireless versus Wired Connectivity***

Sheridan offers wireless access points at all campuses that provide laptop users with convenient and easy access to the campus data network and the internet. Wireless nodes, or hotspots, have been set up to cover hallways and other public gathering areas. Coverage also reaches beyond the walls of Sheridan's buildings and you may sit outside with your laptop using wireless in many areas.

### ***Information Technology Infrastructure and Staff***

The infrastructure of the IT unit consists of the following:

- 400+ production servers
- 300+ technology enabled classrooms
- over 250 Terra Byte storage utilized
- dedicated fiber connections between 4 campuses
- connected for research: ORION, SHARCNET, Internet

### **Systems**

- ERP/SIS - Oracle/PeopleSoft Environment
- LMS One of the Largest Utilized Blackboard WebCT Vista LMS implementations for a Higher Ed Institution
- 130+ Applications used in Mobile Programs
- Approximately 7000+ students participate in mobile programs

The IT department at Sheridan has 75 full-time and 45 part-time team members with a combined experience of 663 years.



## **Learning Commons at Davis, Trafalgar and Hazel McCallion Campuses**

The Learning Commons are state-of-the-art study support environments designed with students' comfort, convenience and stimulation in mind. Created in response to student demands for enhanced access to space, equipment and personal assistance to support their studies, the Learning Commons are dynamic, collaborative, student-centred spaces, both physical and online, with a primary purpose of enabling and enriching learning.

As an integral component of Sheridan's educational offerings, each Learning Commons supports and enhances teaching and learning by providing one-stop assistance to all students with their information and research needs. It is a learning environment designed to help all students, including those with special needs. In the Learning Commons, you will find:

- computer workstations (PC & Mac), multiple power connections for laptops, group study rooms, quiet study rooms with carrels, training and presentation practice rooms, peer tutoring rooms and video conference rooms
- staff to help find research materials for assignments, assist with software and technology questions, and provide academic support services
- access to Sheridan's electronic resources (books, articles, encyclopedias, etc) 24 hours a day, 7 days a week
- orientation tours
- an online booking system for Learning Commons group study rooms

## **Sheridan Library Online Resources**

From the library website students may access:

- Summons Federated Search
- Bibcat Library and Union Catalog
- 155 databases and 84 journals
- Lynda.com with over 1,100 courses
- Skillport course content (courses, simulations, express guides, test prep exams, live mentoring, skill briefs, job aids, business exploration series)
- Gartner Research
- Mango Languages
- EBSCO: over 4,000 audio and electronic books
- Books 24X7: currently over 19,000 Computer, Business and Engineering titles
- Safari Books: 11,000 technical books and 2,000 business books
- Infobase books: over 600 titles covering literature, religion, philosophy and mythology
- Canadian Electronic Books: over 23,000 e-books of Canadian content
- Over 7,000 e-video titles covering a variety of subjects
- Research support: Zoho chat reference; 52 Spring Share LibGuide subject guides including program specific resources and research and citation help
- Citation management system: Refworks 2.0 and Write-N-Cite citation management system
- News posted to the Library Blog available via RSS

## ***Learning Management System***

Sheridan adopted a hybrid learning approach to their pedagogy utilizing the WebCT learning management system (LMS) in 1998. In 2005 Sheridan completed a major review of their system and upgraded to Blackboard Vista. Our current LMS version is Vista Enterprise addition 8.0.5. Sheridan continues to evaluate the online learning environment in an effort to constantly improve and adapt to both new emerging technologies and the needs of our online learning community. In the fall of 2011, Sheridan began another comprehensive review of the existing platform with a goal of selecting a new platform for deployment in the 2012-13 timeframe, which was determined as Desire2Learn.

Since 1998 Sheridan has experienced a steady adoption by faculty and has increased infrastructure capacity and staffing to support faculty and student use. Sheridan now has a manager, three learning management system technologists, and a team of visualization developers supported by associated eLearning designers. IT supports the product infrastructure and database, and provides essential personnel to monitor and improve the performance of our online learning environment. Sheridan's deployment is scalable and continues to grow based on demand and needs from our online community.

Faculty use the product in many ways, from enhancing their face to face courses to providing hybrid courses and the building and teaching of fully online courses. In addition to regular course sections, there are also a number of virtual communities. These are special LMS courses which allow other groups in Sheridan to share resources and communicate and collaborate in an online platform. The LMS will expand to provide institutional training to the entire Sheridan Community.

Recently the college has incorporated a virtual classroom product, Collaborate, to its suite of online applications. The intention is to focus future online tools on the broadening of interactivity in online learning.

## Section 6: Capacity to Deliver

Sheridan is in a strong position to deliver the BBA Marketing Management, building upon its current faculty and facilities. In terms of learning resources, there are extensive on-site and electronic library resources to facilitate student research in marketing. Annual funds are dedicated to library resource renewal, and Sheridan's degree programs contribute \$150 per student per year to library funds.

In terms of physical resources, the number of computers with Internet access available to students, computer labs, classrooms and lecture halls fully meets the program's anticipated needs. Sheridan campuses are fully wireless and the college maintains a three-year greening schedule for all technology.

The student community is supported with extensive services including academic advising, career and personal counseling, disability services, tutoring, a centre for international students, a library learning commons, a health centre, athletics and recreation centre, financial aid office, and computing skills centre. Sheridan's long-time commitment to offering Co-operative education means the Cooperative Education & Internship Office has a depth of experience and network of contacts that is invaluable to applied degree programs.

### 6.1 Learning and Physical Resources

#### *On-site and Electronic Library Resources*

Sheridan Library Services provides information and research support to over 30,000 students in a wide range of academic programs, including Business Administration. The Institute currently maintains three libraries, one at the Davis Campus in Brampton, one at the Trafalgar Campus in Oakville, and a third at the Hazel McCallion Campus (HMC) in Mississauga. All three libraries offer free exchange of materials, and Sheridan students, staff and faculty will have full access to an extensive electronic research collection. Sheridan students studying at HMC will also have access to Mississauga Library System's collection in both print and electronic formats, including the Mississauga Business Enterprise Centre which is situated at the public library. Business degree students will also have access to the University of Toronto Mississauga Library's print collection.

The HMC Library and Learning Commons will primarily support existing Sheridan Business programs relocating to the campus, along with the proposed Business degree programs. The Library maintains a comprehensive collection in the area of Marketing, along with other related subjects. These materials are searchable through a recently acquired Google-like search interface called *Summon*. Formats for the collections will include print and electronic books, videos, DVDs, and subscriptions to print and e-journals. Online databases provide access to millions of full-text articles, including statistical and technical reports, and four e-Book databases are able to link students to the full contents of several thousand e-books. Through the Library's video-streaming service, students are able to watch over 7,000 international and Canadian videos. The Library also subscribes to *Lynda.com*, which provides in-depth training on more than 1,000 of the most sought after computer applications in various fields, including courses in accounting and finance, project management and presentations. *Skillport*, an online course portal, is also available to the Sheridan community for further training. It includes many courses and other resources in the business area. Another valuable resource is *Gartner Research*, which provides access to the latest research on information technology and business.

An Accounting [research guide](#) is currently available through the library website, and can be used as a starting point for research. This guide can be linked to and/or embedded into SLATE, Sheridan's learning management system (LMS).

User Services librarians provide classroom instructions to students on searching the online resources and creating bibliographies using APA and MLA formats. Reference librarians always actively interact with the students to help them meet their information needs. The Collections librarian has been adding recent material to the Library collection regularly in consultation with the program coordinators to keep the collection up-to-date.

The Sheridan College Library is part of a consortium of 24 Ontario colleges of applied arts and has full access to their resources. The Library is able to borrow materials from any of these college libraries, and some other affiliated libraries and institutions.

### **Community College Libraries Resource Sharing Direct Borrowing Agreement:**

A college staff, faculty or student may borrow in person from any Ontario College of Applied Arts and Technology Library with the following provisions:

1. Each borrower is responsible for the safe return or replacement of material borrowed or for any charges incurred
2. Only circulating material as defined by the lending library may be borrowed
3. Only college staff, faculty and students who are currently employed or registered are eligible to request a Direct Borrower's card

### **Proof of Registration**

The prospective borrower must have a current identification card that has been issued to the borrower by the home college. The borrower must present this card to the circulation desk at the lending library for validation and fill out any registration forms to establish a local address. Collateral identification and/or a refundable deposit may be required. If no expiry date is shown on the home college ID, the lending library may request verification of current status.

### **Key Collections and Services for Faculty of Business**

- 24/7 access to electronic resources, including databases, citation tutorials, e-books, streaming video, etc.
- Chat reference service available during regular Library hours, to assist students, faculty or staff in any location
- Reference assistance in person, by email or phone
- Orientation tours and classroom instruction
- Online forms:
  - book a workshop (for research instruction);
  - suggest a resource (for faculty to contribute to development of library collection);
  - inter-library loan (for the borrowing of materials from other institutions)
- *RefWorks* and *Write-N-Cite* citation management system
- *Lynda.com* software training, courses and documentaries
- *Skillport* course content including courses, simulations, express guides, test prep exams, live mentoring, skill briefs, job aids, business exploration series
- *Gartner Research* provides access to the latest research on information technology and business.
- Wireless access

### **Key Learning Commons Services for Faculty of Business**

- Computer workstations (PC and Mac), multiple power connections for laptops, group study rooms, quiet study rooms with carrels, Library training/workshop room, peer tutoring rooms, accessibility rooms, and lounge area for extra seating

- An online booking system for Learning Commons group study rooms
- Library staff to assist students with research and citation
- IT staff to help students with login and password settings, profile resets, computers, printers, and laptop activation
- English tutors to assist students with the writing process (including organizing, editing and references)
- Tutors in the areas of mathematics, accounting and JAVA software
- Accessibility Services staff are available to assist students with adaptive technologies like Zoom Text, Jaws Screen Reader, Natural Reader and WordQ
- Wireless access

**HMC Library and Learning Commons: Physical space and equipment**

Library/Learning Commons (seating and study space)	53
Bookable Group Study rooms in Library	3
Quiet Study carrels	19
Desktop computers in Library/Learning Commons	17
Photocopiers	1
Printers in Library/Learning Commons	3
Scanners in Library/Learning Commons	1
Accessibility Room	1

**Trafalgar Library and Learning Commons: Physical space and equipment**

Library Space (seating and study space)	140
Learning Commons and Learning lounge (seating and study space)	86
Group Study rooms in Learning Commons	18
Quiet Study carrels	30
Accessibility Room (work space)	4
Desktop computers in Library	24
Desktop computers in Learning Commons	184 PC + 30 Mac
Laptop stations in Learning Commons	46
Photocopiers	1
Printers in library	2
Printers in Learning Commons	5
Printers in Accessibility Room	1
Color Printer in Library	1
DVD/Videocassette players	2
Scanners in Library	2
Scanners in Learning Commons	3
Scanners in Accessibility Room	15

**Davis Library and Learning Commons: Physical space and equipment**

Library Space (seating and study space)	47
Learning Commons (seating and study space)	194
Group Study rooms in Learning Commons	21
Quiet Study carrels	94
Accessibility Room	1
Desktop computers in Library	54

Desktop computers in Learning Commons	136
Laptop stations in Learning Commons	60
Laptop stations in Library	12
Photocopiers in Library	1
Printers in library	2
Printers in Learning Commons	6
Color Printer in Library	1
DVD/Videocassette players	2
Scanners in Library	1
Scanners in Learning Commons	2

**Supporting Curriculum of the BBA Accounting**

Sheridan Library Services offers highly specialized research support and resources for a degree program. The Library collects material related to all areas of Accounting, and staff closely monitor trends and work closely with faculty to understand the information needs of the program. Core courses in the curriculum, as well as those that are more general in nature, are supported with research material available within Sheridan and through access to library collections of Ontario’s colleges and with local resources such as Mississauga Library System and the University of Toronto Mississauga.

The Library also has a full complement of sources to support research and study in the BBA’s three Interdisciplinary Business areas: International Business; Corporate Social Responsibility and Sustainability; and Innovation and Entrepreneurship.

**Library Resources Related to Accounting (as of July, 2011)**

Type of Resource	Quantity
Books	2,752
eBooks	2,218
Subject Specific Databases	13
Multidisciplinary Databases	9
Printed Journals	42
e-Journals	226
Video training (Lynda.com, Skillport and Gartner)	670
Streaming video and DVDs	557

**Selected Printed Books**

Anthony, R.N., Hawkins, D.F., & Merchant, K.A. (2011). *Accounting: text and cases*. New York: McGraw- Hill.

Bragranoff, N. A., Simkin, M. G., & Norman, C. S. (2010). *Core concepts of accounting information systems*. Hoboken, NJ: John Wiley & Sons.

Beechy, T. H., Conrod, J. E. D., & Farrell, E. E. (2011). *Intermediate accounting*. Toronto: McGraw-Hill Ryerson.

Bieg, B. J., & Toland, J. A. (2011). *Payroll accounting*. Mason, Ohio: South-Western/Cengage Learning.

Brealey, R. (2011). In Myers S., Allen F.(Eds.), *Principles of corporate finance Concise ed.*, 2nd ed.). New York: McGraw-Hill Irwin.

Breitner, L. P., & Anthony, R. N. (2010). *Essentials of accounting*. Boston: Pearson Prentice Hall.

Braiotta, L. (2010). *The audit committee handbook*. Hoboken, N.J: Wiley.

- Chlala, N., & Canadian Institute of Chartered Accountants. (2011). *2011 financial reporting in Canada under IFRS*. Toronto, Ont: Canadian Institute of Chartered Accountants.
- Copley, P. A., & Hay, L. E. (2011). *Essentials of accounting for governmental and not-for-profit organizations*. New York: McGraw-Hill/Irwin.
- DePamphilis, D. M. (2011). *Mergers and acquisitions basics: Negotiation and deal structuring*. Burlington, MA: Academic Press.
- Ferrell, O. C., Fraedrich, J., & Ferrell, L. (2011). *Business ethics: Ethical decision making and cases*. Mason, OH: South-Western Cengage Learning.
- Freedman, H. C., & Smith, C. (2011). *Learning simply accounting by Sage Premium 2010: A modular approach*. Toronto: Nelson Education.
- Guest, L. (2010). In Notman D. (Ed.), *Fundamentals of international business : A Canadian perspective*. Toronto: Thompson Educational Pub.
- Hansen, D. R., & Mowen, M. M. (2011). *Cornerstones of cost accounting*. Mason, OH: South-Western, Cengage Learning.
- Horne, J. (2011). *QuickBooks pro 2010: A complete course*. Upper Saddle River, NJ: Prentice Hall.
- Hornngren, C. T. (2011). *Accounting*. Toronto: Pearson Canada.
- Hornngren, C. T. (2011). *Introduction to financial accounting*. Boston: Prentice Hall.
- Hughes, J. E. (2010). *IFRS literacy: Understanding the new financial statements*. Toronto: CCH Canadian.
- Hussey, R. (2011). *Fundamentals of international financial accounting and reporting*. Singapore: World Scientific.
- Koller, T., Goedhart, M. H., Wessels, D., & McKinsey and Company. (2010). *Valuation: Measuring and managing the value of companies*. Hoboken, N.J: Wiley
- Lanen, W. N., Anderson, S. W., & Maher, M. (2011). *Fundamentals of cost accounting*. New York: McGraw-Hill/Irwin.
- Larson, K. D., & Jensen, T. (2010). *Fundamental accounting principles*. Toronto: McGraw-Hill Ryerson.
- Larson, K. D., & Jensen, T. (2010). *Accounting 1: ACCG16971*. Toronto: McGraw-Hill Ryerson.
- Larson, K. D., & Jensen, T. (2010). *Accounting 2: ACCG17937*. Toronto: McGraw-Hill Ryerson.
- Mard, M. J., Hitchner, J. R., & Hyden, S. D. (2011). *Valuation for financial reporting: Fair value, business combinations, intangible assets, goodwill, and impairment analysis*. Hoboken, N.J: John Wiley.
- Noreen, E. W., Brewer, P. C., & Garrison, R. H. (2011). *Managerial accounting for managers*. New York: McGraw-Hill Irwin.
- Purbhoo, M. (2011). *Using simply accounting by Sage Premium 2010: Covers both simply accounting premium 2010 and simply accounting pro 2010*. Toronto: Pearson Canada.
- Rezaee, Z., & Riley, R. (2010). *Financial statement fraud: Prevention and detection*. Hoboken, N.J: Wiley.
- Shim, J. K., & Siegel, J. G. (2010). *Dictionary of accounting terms*. Hauppauge, NY: Barron's.
- Tenenbaum, L., & Hornngren, C. T. (2010). *Cost accounting, a managerial emphasis*, fifth Canadian edition. Toronto: Pearson Canada.
- Thibodeau, J. C., & Freier, D. (2011). *Auditing and accounting cases: Investigating issues of fraud and professional ethics*. New York: McGraw-Hill Irwin.
- Weetman, P. (2011). *Financial and management accounting: An introduction*. Harlow, Essex: Pearson/Financial Times/Prentice Hall.
- Wink, G.B., & Corradino, L. (2011). *Intermediate accounting demystified*. New York: McGraw Hill.

### **Selected e-Book Titles**

Nelson, S.L. (2011). *QuickBooks 2011 all-in-one for dummies*. Hoboken, NJ: Wiley.

Suntook, Z. (2010). *Learning accountancy: the novel way*. Newcastle upon Tyne, UK: Cambridge Scholars.

### **Recently ordered book titles for Accounting**

An Excel database list of recently ordered book titles is available upon request.

### **Subject Specific Databases suitable for Accounting**

#### **ABI Inform Global**

Search nearly 3000 worldwide business periodicals for in-depth coverage of business and economic conditions, management techniques, theory, and practice of business, advertising, marketing, economics, human resources, finance, taxation, computers, and more. ABI also includes international coverage and access to information on 60,000 + companies with business and executive profiles.

#### **Blue Book of Canadian Business**

This source offers detailed profiles on over 50 Canadian Companies. It provides all 3,500 TSX and TSX Venture listed firms as well as more than 40,000 contact names.

#### **Business Source Complete**

This scholarly business database provides an extensive collection of bibliographic and full-text content. As part of the comprehensive coverage offered by this resource, indexing and abstracts for the most important scholarly business journals dating back as far as 1886 are included. In addition, searchable cited references are provided for more than 1,300 journals.

#### **CBCA Business**

This collection provides in depth access to a broad range of Canadian business periodicals. It satisfies the information needs of business professionals, journalists, students, and teachers interested in business issues in Canada. Over 400 journals make up the collection, with file depth back to the early 1980s. Trade journals, general business publications, academic journals, topical journals, and professional publications are all included.

#### **CICA Handbook**

A core resource for Accounting, the CICA Handbook includes CICA Standards and Guidance Collection plus CICA Accounting and Assurance, CICA Public sector accounting handbook, etc.

#### **Euromonitor - Global Market Information Database**

Euromonitor is an online business information system providing business intelligence on countries, consumers and industries. It is an excellent resource for market research, international business case studies, developing business plans and more. Information sources include: country statistics, lifestyle indicatory, lifestyle analysis, market data, country profiles, company profiles, market shares, and performance indicators for market research.

#### **Factiva**

Factiva is a leading source for current news and affairs including transcripts and newswires. It also includes company profiles and business information.

#### **General BusinessFile ASAP (Gale)**

Analyze company performance and activity, industry events and trends as well as the latest in management, economics and politics. Access to a combination of broker research reports, trade publications, newspapers, journals and company directory listings is provided.

#### **LexisNexis - Canadian Academic Universe**

Provides access to over 10,000 credible news, business, and legal sources.

#### **PMB Product Data**

The PMB survey includes data on Canadian usage of over 3500 products. Information includes their



demographics, their attitudes, their media consumption, their retail outlets, frequency of usage and (when sponsored) the brands they use.

### **Regional Business News**

Regional Business News incorporates coverage of 75 business journals, newspapers and newswires from all metropolitan and rural areas within the United States. This database is updated on a daily basis.

### **Scott's Directory**

Contain more than 156,000 companies and 210,000+ executive contacts. Scott's is a source for mailing lists and information on Canadian manufacturers, distributors and business service providers.

### **WARC**

Warc.com is a source that provides case studies, best practice guides, marketing intelligence, consumer insight, industry trends and latest news from around the world.

## **Multidisciplinary Databases**

### **Academic Search Complete (EBSCO)**

Academic Search Complete is a comprehensive scholarly, multi-disciplinary full-text database that includes areas of business.

### **Canadian Newsstand**

Canadian Newsstand offers access to the full text of 18 Canadian newspapers.

### **Canadian Reference Centre (EBSCO)**

This database contains international and Canadian magazines, newspapers and newswires, reference books, and company information.

### **CBCA Reference and Current Events (ProQuest)**

This collection provides in depth access to a wide diversity of Canadian periodicals, ranging from academic titles to special interest publications to general magazines.

### **Canadian Periodical Index Quarterly (CPIQ)**

CPIQ is the premier database of Canadian and international journals, magazines, Canadian biographies covering a broad range of subjects.

### **General OneFile (Gale)**

News and periodical articles on a wide range of topics, updated daily: business, computers, current events, economics, education, environment, health care, hobbies, humanities, law, literature and art, politics, science, social science, sports, technology, general interest topics.

### **MasterFILE Elite (EBSCO)**

This multidisciplinary database provides full text for more than 1,050 general reference publications with coverage dating as far back as 1984. It covers virtually every subject area of general interest including business.

### **Vocational & Career Collection (EBSCO)**

This collection provides full text coverage for nearly 340 trade and industry-related periodicals.

### **Vocation & Careers eCollection (Gale)**

Provides content from nearly 400 journals, this collection provides information from general career guides to highly specialized industry journals.

## **E-Journals available through databases (Subject Headings in Business & Economics)**

Agricultural Economics (74)

Business Education (16)

Commerce

Accounting (226)

Advertising (104)

Business Communication (175)

- Commerce - General (125)
- International Commerce (165)
- Local Commerce (212)
- Marketing & Sales (2518)
- Vocational Guidance (242)
- Demography (43)
- Economic History (1001)
- Economic Theory (347)
- Finance
  - Banking (268)
  - Credit, Debt & Loans (16)
  - Finance - General (109)
  - Financial Management & Planning (192)
  - Insurance (66)
  - International Finance (26)
  - Investment & Speculation (271)
  - Money (14)
- Industries (752)
- Labour & Workers' Economics (336)
- Management
  - Industrial Management (244)
  - Management Styles & Communication (2065)
  - Management Theory (863)
  - Office & Personnel Management (317)
- Property, Housing & Land Use (101)
- Transport Economics (193)

**Selected Print Journal and E-Journal Titles**

- Accounting and business research
- Accounting and finance
- Accounting and management information systems
- Accounting and the public interest
- Accounting education news
- Accounting horizons
- Accounting review
- Accounting today
- ATA journal of legal tax research
- Behavioural research in accounting
- Business week
- Canadian business
- CA magazine
- CGA magazine
- CMA magazine
- Construction accounting & taxation
- Contemporary accounting research
- CPA journal
- CPA practice management forum
- Critical perspectives in accounting
- The economist
- Financial accounting : a business process approach
- Financial management : the magazine from CIMA Fortune

Harvard business review  
Information and organization  
Internal auditor  
International journal of accounting  
International journal of accounting information systems  
International journal of digital accounting research  
Issues in accounting education  
Journal of accountancy  
Journal of accounting, auditing and finance  
Journal of accounting education  
Journal of applied finance: theory, practice, education  
Journal of financial planning  
Perspectives on labour and income  
Report on business magazine  
Report on small business magazine  
Survey of current business

### **Video Training through Lynda.com**

#### *QuickBooks Pro 2010 Essential Training*

The course covers core features from recording typical bookkeeping transactions like bills and invoices, to reconciling accounts and managing company files. Exercise files accompany the course.

#### *QuickBooksPro 2008 Essential Training*

This course covers organizing inventory and non-inventory items and using the automated EasyStep interview. Create and edit accounts, collect and pay sales tax, and handle invoices, vendor payments, and client refunds. Exercise files accompany the tutorial.

#### *Excel 2010 Essential Training*

The course introduces key Excel skills, shows how to utilize these skills with in-depth tutorials on Excel functions and spreadsheet formatting. It also covers prepping documents for printing, working with large worksheets and workbooks, collaborating with others, using Excel as a database, analyzing data, charting, and automating and customizing Excel. Exercise files are included with the course.

#### *Excel 2010: Advanced Formulas and Functions*

Demystifies formulas and some of the most challenging of the nearly 400 functions in Excel and shows how to put them to their best use.

#### *Excel 2007: Financial Analysis*

Provides a basic fluency in corporate finance, enabling users to grasp the meaning behind the calculations.

#### *LinkedIn Essential Training*

Explains how to use LinkedIn to build an effective profile and network and engage with professional contacts and businesses

#### *Time Management Fundamentals*

Explains how to manage time in order to accomplish more.

#### *Effective Presentations*

Tackles the complete process - from defining your mission and weaving a story, to the on-screen options for presenting data, selecting images, and integrating sound. Covers proven skills and techniques.

### **Streaming Video Titles (selected)**

- Assets and payroll
- The matching concept and the accounting cycle

- The story of inventory
- Two types of accountants
- The accountant
- Madoff’s accountant
- Careers in finance: accountant
- Finance: Accounting
- Evaluating business performance: small business case studies
- The matching concept and the accounting cycle

**Sample DVD/VHS Titles (selected)**

- The accounting cycle
- Prentice Hall account tapes (PHACTS)
- Finance, volume 1: bookkeeping (Business Development Bank of Canada)
- Finance: bookkeeping (McLeod & Frank)
- Business basics: profit and loss statement
- Financial accounting, Canadian edition

**Computer Resources and Web Access**

Year	Number of students (cumulative for all five BBA’s)	Number of computers available to students in proposed program	Number of computers with Internet access available to students in proposed program	Location of computers	
				On-site	Other (specify)
Yr. 1	323	Student Laptop Enabled	Student Laptop Enabled		Student Owned
Yr. 2	573	Student Laptop Enabled	Student Laptop Enabled		Student Owned
Yr. 3	734	Student Laptop Enabled	Student Laptop Enabled		Student Owned
Yr. 4	873	Student Laptop Enabled	Student Laptop Enabled		Student Owned

Students in the BBA Accounting program would be required to purchase a laptop that would be used for all academic work for the duration of their program.

**Classroom Space and Seating Capacity**

Year	Number of students (cumulative for all five BBA’s)	Number of existing classrooms (include seating capacity)	Location of Classrooms		Number of new classrooms required (include seating capacity)
			On-site	Other (specify)	
Yr. 1	323	3 (45)	✓	Virtual	0
Yr. 2	573	5(45)	✓	Virtual	0
Yr. 3	734	6(45)	✓	Virtual	0
Yr. 4	873	10 (45)	✓	Virtual	0

## **Specialized Equipment, Workstations and Laboratory Space**

Not Applicable.

## **6.2 Resource Renewal and Upgrading**

Sheridan maintains an ever-greening schedule for technology regardless of whether the technology is in the hands of students, faculty or administrators. Sheridan campuses are fully wireless including dedicated student study rooms and wireless seating in casual areas at Sheridan's major campuses. We keep technology current for a window of two to five years depending on the type of technology.

Classroom teaching and learning equipment are refreshed on regular cycles based on a priority and need basis. Virtually all classrooms, studios and labs at Sheridan are equipped with standardized teaching podiums, VCR/DVD combos, data projectors, document cameras and, where necessary, sound systems. Approximately 315 rooms are equipped with technology and approximately 150 are fully mobile which means that, in addition to the standard teaching equipment, there is also a data and power connection at each student seat. The Hazel McCallion Campus in Mississauga features dense wireless in all areas of the campus. At the Davis and Trafalgar campuses we offer general coverage for the campus areas.

A state-of-the-art teaching facility was built at the Hazel McCallion campus. The space provides faculty the opportunity to expand their use of technology in their teaching practice and encourages collaboration between faculty and students.

The Sheridan library resource has an annual budget allocation of \$358,000 for renewal of research resources, both for text-based and on-line resources. In addition, Sheridan Baccalaureate degree programs contribute \$150 per year, per student to the library funds.

## **6.3 Support Services**

**The Student Advisement Centre** helps with program change advisement, college form completion, college policy and procedure explanation, general education and program elective selection, orientation and student success programs, course/program withdrawal consultation and transfer information for other programs and institutions. Each program at Sheridan includes faculty release time for academic advising.

**The Career Centre** is one-stop shopping for academic and career success, offering tutoring, career planning, and employment services.

**Personal Counselling:** Sheridan's professional counsellors work with students on a confidential basis to help them achieve their personal goals. Consultation is available to any student seeking advice on non-academic issues on a drop-in or appointment basis.

**Cooperative Education:** The Cooperative & Internship Office administers the internships that are required for successful completion of degree programs.

**Accessible Learning Services:** Staff work in collaboration with students with disabilities, faculty and support staff to ensure that fair, equitable and appropriate accommodations are developed and implemented.

**The International Centre** provides assistance with processing international student applications, advice on housing, residence, off-campus housing or home stay, Health Insurance Coverage/claims and medical referrals, advice on student authorization/visas and extensions, visa and travel information, immigration

regulations regarding Co-op terms, internships or field placements, personal concerns or emergency situations.

**Alumni Association:** programs and services for Alumni include Insurance & Credit Card Affinity Benefit Programs; access to Athletic Centres, Libraries & Career Services, Optimal Resume; free parking when visiting Sheridan; discounts at Theatre Sheridan; Ovation Magazine once a year and Ovation newsletter monthly.

**Bookstore** provides textbooks – new and used, stationary and professional grade fine art and paper supplies, Sheridan logo clothing, gifts and backpacks, software, general interest books & magazines, personal care items.

**Cafeteria:** Full service cafeteria facilities and vending machines.

**Child Care/Preschool:** Full-day early childhood programs are available for children 18 mos. to 5 years of age at Trafalgar Road Campus in Oakville, the Mississauga Civic Centre and on the Davis Campus in Brampton.

The **Financial Aid Office** can assist with Ontario Student Assistance Program (OSAP), Part-time Canada Student Loan, Canada Study Grant funding for students with Dependent Children, Ontario Special Bursary Program Funding, Bursary for Students with Disabilities Funding, Child-care Bursary Funding, Sheridan Tuition Reinvestment Bursaries, Ontario Student Opportunity Trust Fund Assistance (OSOTF)

**Athletic Therapy Centre** provides treatments for recreational/sports injuries.

**Athletics and Recreation:** Membership to the Athletic Centres is included with tuition fees.

Sheridan's **Health Centres** offer professional health care, lifestyle and health counselling, and referrals for students.

Sheridan has two **Residence buildings**, one in Oakville and one at the Davis Campus in Brampton. Students enjoy the comforts of home with easy access to all College services and facilities. Both residences are conveniently located close to many sports and entertainment opportunities in the Greater Toronto area.

**Facilities Management** supports and enhances the quality of the teaching and learning environment by providing a service oriented approach to maintaining the integrity and efficiency of college facilities, in a cost effective manner.

The **Library Learning Commons** is a state-of-the-art study support environment designed with students' comfort, convenience and stimulation in mind. The LLC brings together in one place the services that support students in their learning, writing, research, and use of information technology.

## 6.4 Faculty

### ***Enrolment Projections and Staffing Implications***

<b>Enrolment</b>		<b>Staffing Requirements – Projected</b>				
<i>Cumulative Full-time Enrolment for all five BBA's</i>		<i>Cumulative full-time faculty equivalents</i>	<i>Cumulative part-time faculty equivalents</i>	<i>Projected Hiring</i>	<i>Add columns for technical support, TA's, etc.</i>	<i>Ratio of full-time students/ full-time faculty</i>
Yr. 1	323	10	4	0	1	32
Yr. 2	573	19	8	9	1.5	31
Yr. 3	734	22	10	3	2	33
Yr. 4	873	27	12	5	2.5	32

## 6.5 CV Release

The college has on file and available for inspection, from all faculty and staff whose curriculum vitae (CVs) are included in this submission, signatures that attest to the truthfulness and completeness of the information contained in their CV and agreeing to the inclusion of their curriculum vitae in any documents/websites associated with the submission, review and final status of the program application.

## Section 7: Credential Recognition

### 7.1 University Credential Recognition

Sheridan has received numerous letters of support for the BBA Accounting. Chairs, Deans and senior faculty members in business departments from universities across Canada were contacted and invited to review the proposed bachelor degree and discuss how graduates may pursue further education at their respective university. Additionally, international universities were also contacted for further pathways for the graduates of the proposed degree.

These letters highlight two important aspects about the BBA Accounting program. They recognize the program's design and curriculum covers the substantial core of an undergraduate program in accounting while preparing students for this field. Also, the curriculum supports graduates who seek admissions to post-graduate study programs at national and international universities.

The universities listed below have provided letters of support for the proposed degree. Continued university outreach and relationship building will be fostered in the years to come. It is expected that more universities will provide similar letters of support and provide pathways through which our graduates may pursue higher education as the program matures and gains recognition.

<b>Jurisdiction</b>	<b>Academic Institution</b>
Canada	McMaster University Saint Mary's University Thompson Rivers University University of Northern British Columbia University of Regina Wilfrid Laurier University
U.S.A.	Centenary College Northwood University
Australia	Charles Sturt University
Netherlands	HAN University of Applied Sciences
New Zealand	Auckland University of Technology
United Kingdom	University of Glamorgan





OFFICE OF THE DEAN  
DEGROOTE SCHOOL OF BUSINESS

1200 Main Street West  
USB 244  
Hamilton, ON  
L8S 4M4

T (905) 525-9140 Ext. 24431  
F (905) 526-0852

December 6, 2011

Charles Minken  
Program coordinator  
Bachelor of Applied Business, Global Business Management  
Sheridan Institute of Technology and Advanced Learning  
Faculty of Business  
7899 McLaughlin Road  
Brampton, ON L6Y 5H9

Re: Proposed Bachelor of Business Administration Degrees from Sheridan Institute of Technology and Advanced Learning, Ontario

Dear Mr Minken

I have reviewed the proposed baccalaureate degrees in

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

from the Sheridan Institute of Technology and Advanced Learning in Ontario and send this letter as a demonstration of our institution's support of the proposed program.

I believe, from the materials presented to me; that the courses, learning outcomes and standards in the subjects/courses in the program demonstrate that graduates will be prepared with the knowledge and skills appropriate to bachelor degree level standards, comparable to similar degree programs in North America and in other jurisdictions. This program meets the requirements of the field of study/practice. I also believe that the courses as described to me provide exposure to increasingly complex theory at the degree level, and in the professional courses, the application of that theory to practice and the demands of practice in the field. The time allotments assigned to the program as a whole and to components in the program appear appropriate to the stated learning outcomes.

Your proposed curriculum will support graduates who seek admission to our MBA program at the DeGroote School of Business at McMaster University. The graduates of this Baccalaureate program would undergo our standard screening process for all potential incoming students.

Sincerely

A handwritten signature in black ink, appearing to read "Dr. Robert McNutt".

Dr. Robert McNutt  
Acting Dean  
DeGroote School of Business



Halifax, Nova Scotia  
Canada B3H 3C3  
www.smu.ca

T (902) 420.5002  
F (902) 420.5088

**Dr. Mary Preece**  
Executive Vice-President Academic and Research  
Sheridan Institute of Technology and Advanced Learning  
1430 Trafalgar Rd  
Oakville, ON L6H 2L1

November 30, 2011

Re: Proposed Bachelor of Business Administration Degrees

Dear Dr. Preece

I have reviewed the proposed Bachelor of Business Administration degrees in Accounting, Finance, Human Resources Management, Marketing Management and Supply Chain Management from the Sheridan Institute of Technology and Advanced Learning. I am sending this letter as a demonstration of my support for the proposed program.

From the materials presented to me, I believe that the courses, learning outcomes and standards in the program demonstrate that graduates will be prepared with the appropriate knowledge and skillsets. The courses, as described to me, provide exposure to increasingly complex theory at the degree level and also provide for the application of that theory to practice. The time allotments assigned to the program as a whole and to the various components in the program appear appropriate to the stated learning outcomes.

The proposed curriculum will support your future graduates who seek admission to our MBA program here at the Sobey School of Business at Saint Mary's University. Of course the graduates of your programs would undergo our standard screening process that we have in place for all applicants.

Sincerely

**Mark Raymond, Ph. D.**  
Associate Dean, Masters Programs  
Sobey School of Business  
Saint Mary's University

mark.raymond@smu.ca

THOMPSON RIVERS  UNIVERSITY  
SCHOOL OF BUSINESS AND ECONOMICS

Dr. Mary Preece  
Executive Vice-President Academic and Research  
Sheridan Institute of Technology and Advanced Learning  
1430 Trafalgar Rd  
Oakville, ON L6H 2L1

December 1, 2011

Re: Proposed Bachelor of Business Administration Degrees from Sheridan Institute of Technology and Advanced Learning, Ontario

Dear Dr. Preece

I have reviewed the proposed baccalaureate degrees in

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

from the Sheridan Institute of Technology and Advanced Learning in Ontario and send this letter as a demonstration of our institution's support of the proposed program.

I believe from the materials presented to me that the courses, learning outcomes and standards in the subjects/courses in the program appear to demonstrate how graduates will be prepared with the knowledge and skills appropriate to the degree-level standard for similar degree programs in North America and in other jurisdictions. The time allotments assigned to the program as a whole and to components in the program appear appropriate to the stated learning outcomes.

I look forward to the time when Sheridan graduates of the BAB-GBM-Honours will seek admission to our graduate program in business here at TRU. The graduates of this Honours Baccalaureate program would undergo our standard screening process for all potential incoming students.

Sincerely



Russell Currie  
Dean, Professor  
School of Business and Economics  
Phone: 250-828-5217  
Email: [rcurrie@tru.ca](mailto:rcurrie@tru.ca)



Avninder Gill  
Assistant Professor, MBA Coordinator  
School of Business and Economics  
Phone: 250-828-5155  
Email: [agill@tru.ca](mailto:agill@tru.ca)



November 22, 2011

Dr. Mary Preece  
Executive Vice-President Academic and Research  
Sheridan Institute of Technology and Advanced Learning  
1430 Trafalgar Rd  
Oakville, ON, L6L 9L1

Re: Proposed Bachelor of Business Administration Degrees from Sheridan Institute of Technology and Advanced Learning, Ontario

Dear Dr. Preece

I have reviewed the proposed baccalaureate degrees in

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

from the Sheridan Institute of Technology and Advanced Learning in Ontario and send this letter as a demonstration of our institution's support of the proposed program.

I believe from the materials presented to me that the courses, learning outcomes and standards in the subjects/courses in the program appear to demonstrate how graduates will be prepared with the knowledge and skills appropriate to the degree-level standard for similar degree programs in North America and in other jurisdictions and that this program meets or exceeds the requirements of the field of study/practice. I also believe that the courses as described to me provide exposure to increasingly complex theory at the degree level and in the professional courses, the application of that theory to practice and the demands of practice in the field. The time allotments assigned to the program as a whole and to components in the program appear appropriate to the stated learning outcomes.

Your proposed curriculum will support graduates who seek admission in our graduate program in Prince George, B.C. at the University of Northern British Columbia. The graduates of this Baccalaureate program would undergo our standard screening process for all potential incoming students.

Sincerely,

Dr. Han Donker, CGA  
Chair, School of Business  
University of Northern British Columbia (UNBC)  
3333 University Way,  
Prince George, British Columbia  
V2N 4Z9 Canada  
Phone: 250-960-6760  
Fax: 250-960-6763



FACULTY OF BUSINESS ADMINISTRATION

December 14, 2011

Dr. William F. Holmes  
Dean, Faculty of Business  
Sheridan Institute of Technology and Advanced Learning  
1430 Trafalgar Road, Oakville, ON L6H 2L1

Dear Dr. Holmes,

I am writing in response to your request for a letter of support for the proposed Bachelor of Business Administration at Sheridan Institute of Technology and Advanced Learning.

I have reviewed the Bachelor of Business Administration program overview and curriculum documents provided for this purpose. The proposed program is comparable to our Bachelor of Business Administration program with similar depth and breadth requirements in terms of the allocation of academic study between required courses, business electives and breadth elective courses. In addition, the common core studies required of all programs is similar to the core requirements of the BBA program at the University of Regina.

The proposed programs in Accounting, Human Resources Management, Finance and Marketing Management provide the level of depth we would consider reasonable in these major areas of study. In addition, the proposed Supply Chain Management program will provide students with knowledge, skills and abilities in this area. It appears that considerable thought and design work has gone into the construction of the BBA program in each of the five proposed business areas, and completion of the BBA at Sheridan will provide significant value to both the students and their future employers.

I wish you all the best in this endeavour.

Sincerely,

A handwritten signature in cursive script that reads "Glenys Sylvestre".

Glenys Sylvestre  
Associate Dean (Undergraduate)

---

Paul J. Hill  
School of Business

Centre for Management  
Development

Kenneth Levens  
Graduate School of Business

# LAURIER

## Business & Economics

Dr. Mary Preece  
Executive Vice-President Academic and Research  
Sheridan Institute of Technology and Advanced Learning  
1430 Trafalgar Rd  
Oakville, ON L6H 2L1

December 6, 2011

Re: Proposed Bachelor of Business Administration Degrees from Sheridan Institute of Technology and Advanced Learning, Ontario

Dear Dr. Preece

I have reviewed the proposed baccalaureate degrees in

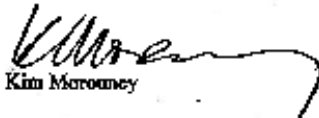
- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

from the Sheridan Institute of Technology and Advanced Learning in Ontario and send this letter as a demonstration of our institution's support of the proposed program.

I believe from the materials presented to me that the courses, learning outcomes and standards in the subjects/courses in the program appear to demonstrate how graduates will be prepared with the knowledge and skills appropriate to the degree-level standard for similar degree programs in North America and in other jurisdictions and that this program meets or exceeds the requirements of the field of study/practice. I also believe that the courses as described to me provide exposure to increasingly complex theory at the degree level and in the professional courses, the application of that theory to practice and the demands of practice in the field. The time allotments assigned to the program as a whole and to components in the program appear appropriate to the stated learning outcomes.

Your proposed curriculum will support graduates who seek admission to the Masters in Business Administration Program at the Laurier School of Business and Economics. The graduates of this Baccalaureate program would undergo our standard screening process for all potential incoming students.

Sincerely



Kim Mcrouney

Associate Dean, Business: Academic Programs  
Laurier School of Business & Economics  
75 University Avenue West  
Waterloo, Ontario N2L 3C5  
519-884-0710 ext. 2485  
[kmrouney@wlu.ca](mailto:kmrouney@wlu.ca)



Dr. Mary Preece  
Executive Vice-President Academic and Research  
Sheridan Institute of Technology and Advanced Learning  
1450 Trafalgar Rd  
Oakville, ON L6H 2L1

December 14, 2011

Re: Proposed Bachelor of Business Administration Degrees from Sheridan Institute of Technology and Advanced Learning, Ontario

Dear Dr. Preece:

I have reviewed the proposed baccalaureate degrees in

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

from the Sheridan Institute of Technology and Advanced Learning in Ontario and send this letter as a demonstration of our institution's support of the proposed program.

I believe from the materials presented that the courses, learning outcomes and standards in the subjects/courses in the program appear to demonstrate how graduates will be prepared with the knowledge and skills appropriate to the degree-level standard for similar degree programs in North America and in other jurisdictions and that this program meets or exceeds the requirements of the field of study/practice. I also believe that the courses as described provide exposure to increasingly complex theory at the degree level and in the professional courses, the application of that theory to practice, and the demands of practice in the field. The time allocations assigned to the program as a whole and to components in the program appear appropriate to the stated learning outcomes.

Your proposed curriculum will support graduates who seek admission to our graduate program in the Master of Business Administration at Centenary College of New Jersey. The graduates of this Baccalaureate program would undergo our standard screening process for all potential incoming students.

Sincerely,

Thomas A. Brunner, Ph.D.  
Dean for Academic Affairs/College Registrar  
[brunner@centenarycollege.edu](mailto:brunner@centenarycollege.edu)  
(908) 552-1400, extension 2299



November 14, 2011

Dr. Mary Preece  
Executive Vice-President Academic and Research  
Sheridan Institute of Technology and Advanced Learning  
1430 Trafalgar Rd  
Oakville, ON L6H 2L1  
CANADA

Re: Proposed Bachelor of Business Administration Degrees from Sheridan Institute  
of Technology and Advanced Learning, Ontario

Dear Dr. Preece:

We have reviewed the proposed baccalaureate degrees:

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

from the Sheridan Institute of Technology and Advanced Learning in Ontario and send  
this letter as a demonstration of our institution's support of the proposed program as  
reflected in the curricula proposed as of fall 2011.

We believe, based on the materials presented to us that the courses, learning outcomes  
and standards in the subjects/courses in the program appear to demonstrate how  
graduates will be prepared with the knowledge and skills appropriate to the degree-  
level standard for similar degree programs in North America and in other jurisdictions  
and that this program meets or exceeds the requirements of the field of study/practice.  
We also believe that the courses as described to us provide exposure to increasingly  
complex theory at the degree level and in the professional courses, the application of  
that theory to practice and the demands of practice in the field. The time allotments  
assigned to the program as a whole and to components in the program appear  
appropriate to the stated learning outcomes.



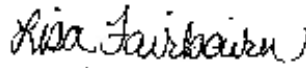
**NORTHWOOD UNIVERSITY**


4000 WHITING DRIVE  
MIDLAND, MI, U.S.A. 48640-2398  
PHONE: (989) 837-4200  
WEBSITE: [www.northwood.edu](http://www.northwood.edu)

Letter to Dr. Mary Preece  
November 14, 2011  
Page 2

Your proposed curriculum will support graduates who seek admission to our graduate program in the Master of Business Administration at Northwood University. The graduates of this Baccalaureate program would, of course, undergo our standard admission application and screening process for all potential graduate students.

Sincerely,

  
Lisa Fairbairn, Ph.D.  
Dean, Richard DeVos Graduate School  
of Management  
(989)837-4409

  
Kristin Stehouwer, Ph.D.  
Executive Vice President and Chief  
Academic Officer  
(989)837-4224





OFFICE OF THE VICE-  
CHANCELLOR  
The Chancellery  
Panorama Avenue  
Bathurst NSW 2795  
Australia

Tel: 161 2 6338 4208  
Fax: 161 2 6338 4209  
[www.csu.edu.au](http://www.csu.edu.au)

November 15, 2011

Dr Mary Preece  
Executive Vice-President Academic and Research  
Sheridan Institute of Technology and Advanced Learning  
1430 Trafalgar Rd  
Oakville, ON L6H 2L1

Dear Dr Preece

Re: **Proposed Bachelor of Business Administration Degrees from Sheridan Institute of Technology and Advanced Learning, Ontario**

Charles Sturt University (CSU) has reviewed the proposed baccalaureate degrees from the Sheridan Institute of Technology and Advanced Learning. These are:

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

From the materials presented, the University believes that the courses, learning outcomes and standards in the program demonstrate how graduates will be prepared with the knowledge and skills appropriate to the degree-level standard for similar degree programs in North America and in other jurisdictions and that this program meets or exceeds the requirements of the field of study/practice. The courses as described provide exposure to increasingly complex theory at the degree level and, in the professional courses, the application of that theory to practice and the demands of practice in the field. The time allotments assigned to the program as a whole and to components in the program appear appropriate to the stated learning outcomes.

Students who successfully complete the Sheridan degrees would be eligible to seek admission to many of CSU's postgraduate Business programs. These include the:

- MBA;
- Master of Management;
- Master of Marketing;
- Master of HRM;
- Master of Professional Accounting;
- Master of Applied Finance; and
- Master of Business Leadership.

Sincerely

A handwritten signature in black ink, appearing to read "Bob Meyenn".

Dr Bob Meyenn  
Provost and Special Advisor, Ontario

[www.csu.edu.au](http://www.csu.edu.au)

CHIC136 Provider Numbers for Charles Sturt University are 00003F (NSW), 01647G (VIC) and 0238CB (ACT). ABN: 83 878 708 551



**Arnhem Business School**

Dr. Mary Preece  
Executive Vice-President Academic and Re  
Sheridan Institute of Technology and Adv  
1430 Trafalgar Rd  
Oakville, ON L8H 2L1  
CANADA

P.O. Box 5171, NL-6802 ED Arnhem  
Rittenberglaan 31 NL-6828 CC Arnhem  
T +31 26 368 13 33  
F +31 26 365 13 67  
I www.han.nl  
E sbw@han.nl

Arnhem,  
3 November 2011

**Re: Proposed Bachelor of Business Administration Degrees from Sheridan Institute of Technology and Advanced Learning, Ontario**

Dear Dr Preece,

I have reviewed the proposed Bachelor degrees in

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

from the Sheridan Institute of Technology and Advanced Learning in Ontario and send this letter as a demonstration of our institution's support of the proposed program.

I believe from the materials presented to me that the courses, learning outcomes and standards in the subjects/courses in the program appear to demonstrate how graduates will be prepared with the knowledge and skills appropriate to the degree-level standard for similar degree programs in North America and in other jurisdictions and that this program meets or exceeds the requirements of the field of study/practice. I also believe that the courses as described to me provide exposure to increasingly complex theory at the degree level and in the professional courses, the application of that theory to practice and the demands of practice in the field. The time allotments assigned to the program as a whole and to components in the program appear appropriate to the stated learning outcomes.

Your proposed curriculum will support graduates who seek admission to our graduate program in International Business at HAN University of Applied Sciences, provided they have had at least one year's working experience in their field. The graduates of this Bachelor degree program would undergo our standard screening process for all potential incoming students.

Yours sincerely,

Drs J.V.C. Schaap  
Director of the Faculty of Business, Management and Law

HAN



Dr. Mary Preece  
Executive Vice-President Academic and Research  
Sheridan Institute of Technology and Advanced Learning  
1430 Trafalgar Rd  
Oshawa, ON L6H 2L1

Private Bag 92006  
Auckland 1142, NZ  
T: +64 9 421 9999  
www.aut.ac.nz

9 December 2011

**Re: Proposed Bachelor of Business Administration Degrees from Sheridan Institute of  
Technology and Advanced Learning, Ontario**

Dear Dr. Preece

I have reviewed the proposed baccalaureate degrees in

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

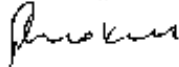
from the Sheridan Institute of Technology and Advanced Learning in Ontario and send  
this letter as a demonstration of our support of the proposed programme.

From the materials presented to me, I believe that the courses, learning outcomes and  
standards appear to demonstrate how graduates will be prepared with the knowledge  
and skills appropriate to a standard for similar Bachelor degree programmes in New  
Zealand and in other international jurisdictions that I am familiar with, and that this  
programme meets the requirements of the field of study for this level.

I also believe that the courses as described to me provide exposure to increasingly  
complex theory at the degree level and that, in the professional courses, there is  
application of that theory to practice and to the demands of practice in the field. The  
time allotments assigned to the programme as a whole and to components in the  
programme appear appropriate to the stated learning outcomes.

Your proposed curriculum will support graduates who seek admission to our graduate programme in Business at Auckland University of Technology. The graduates of this Baccalaureate programme would be required to undergo our standard screening process for all potential incoming students.

Yours sincerely,



Roger Stokell  
Deputy Dean  
AUT Business School  
Auckland University of Technology  
Private Bag 92006  
Auckland  
New Zealand

roger.stokell@aut.ac.nz

University of Glamorgan  
Prifysgol Morgannwg



Charles Miskin  
Program coordinator  
Bachelor of Applied Business  
Global Business Management  
Sheridan Institute of Technology and Advanced Learning  
Faculty of Business

Re: Proposed Bachelor of Business Administration Degrees from Sheridan Institute of Technology and Advanced Learning, Ontario

Dear Mr Miskin

I have reviewed the proposed baccalaureate degrees in

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

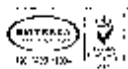
from the Sheridan Institute of Technology and Advanced Learning in Ontario and acceptable letter as a demonstration of our institution's support of the proposed program.

I believe from the materials presented to me that the courses, learning outcomes and standards in the subjects/courses in the program appear to demonstrate how graduates will be prepared with the knowledge and skills appropriate to the degree-level standard for similar degree programs in North America and in other jurisdictions and that this program meets or exceeds the requirements of the field of study/profession. I also believe that the courses as described to me provide exposure to increasingly complex theory at the degree level and in the professional courses, the application of that theory to practice and the demands of practice in the field. The time allotments assigned to the program as a whole and to components in the program appear appropriate to the stated learning outcomes.

Your proposed curriculum will support graduates who seek admission to all our master's (graduate) programs in Glamorgan Business School at University of Glamorgan. The graduates of this Baccalaureate program would undergo our standard screening process for all potential incoming students.

Sincerely

Helen Marshall  
Deputy Vice-Chancellor Academic & Business Development  
University of Glamorgan  
Llantrisant Road  
Treforest  
CF37 7DL



INVESTORS | BUDI/SODI/WYR  
IN PEOPLE | MEWN POBL



179 University of Glamorgan is a registered charity, No. 2638666 (inc. 2011) 0157  
We're proud to support our students and staff with the following: 011 443 480480

University of Glamorgan Prifysgol Morgannwg, Parc y Castell, CF37 1D1, UK  
Tel/Fon: 01443 480480 Fax/Ffôn: 01443 480558  
www.glam.ac.uk

179 University of Glamorgan is a registered charity, No. 2638666 (inc. 2011) 0157

## **7.2 Industry Credential Recognition**

Sheridan has also received numerous letters of support for the BBA Accounting from industry. It is expected that additional relationships will be established as the program matures and gains recognition.

The following letters are included in this section:

- AAE Aircraft Appliances & Equipment
- BDO
- Crimson Logic
- French Connection
- Futuremed Healthcare
- Global Distribution and Warehousing
- Hydro One
- IBM Canada
- Keuhne & Nagle
- Maple Leaf Sports + Entertainment
- Martyn, Dooley & Partners
- McDowall Associates
- Microsoft Canada
- Ministry of Transportation
- Waterbury Farrel





**Aircraft  
Appliances and  
Equipment Limited**

150 East Drive  
Brampton, Ontario, Canada L6T 1G1  
Telephone (905) 791-1666  
Fax (905) 791-7218  
www.aareltd.com

ETD:11-26

November 16, 2011

Mr. Charles Minker, Professor  
Faculty of Business  
Sheridan College Institute of Technology and Advanced Learning  
1430 Trafalgar Road  
Oakville, Ontario  
L6H 2L1

Dear Chuck:

I have reviewed the proposed baccalaureate degrees in

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

from the Sheridan Institute of Technology and Advanced Learning in Ontario and send this letter as a demonstration of support of the five proposed programs.

I believe that these programs contribute positively to Canadian industry. These degrees offer a strategic business-focused approach seeking to develop graduates who are able to add business value. Throughout their educational careers, graduates will use sophisticated quantitative and qualitative tools, business frameworks and experiential learning opportunity.

I particularly like the programs focus on industry collaboration available to students through work term(s), applied research, and a capstone project. These aspects of the program offer excellent opportunities for students to apply their knowledge and skills while acquiring real world experiences. In my mind, graduates will be positioned favourably to compete for a diverse range of careers.

Aircraft Appliances and Equipment Limited will be pleased to consider offering guest speakers as well as student project and work placement opportunities. We will also consider graduates as meeting the needs of our company and willing to hire them, subject to budgetary and economic conditions.

It is clear that graduates of the proposed program will be valuable and welcome additions to industry. Kindly let me know if I can provide further clarification on my support.

Regards,

  
Bryan T. Dawson  
CEO  
Aircraft Appliances and Equipment Limited



Tel: 905.633.1440  
Fax: 905.633.4937  
Toll-free: 888.776.7383  
www.bdo.ca

BDO Canada LLP  
7115 Harvester Road, Suite 400  
Burlington ON L7N 3N8 Canada

October 12, 2011

Ms. Sally Mitzer  
Accounting Coordinator  
Faculty of Business  
Sheridan College Institute of  
Technology and Advanced Learning  
1430 Trafalgar Road  
Oakville, Ontario  
L6H 2L1

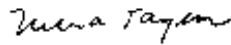
Dear Sally:

I have reviewed the proposed Bachelor of Business Administration - Accounting Degree Program from the Sheridan College Institute of Technology and Advanced Learning in Ontario. This letter is in support of the proposed program. Based on the documents I have had the opportunity to review, it is my belief that graduates of the proposed program will be well prepared for professional practice.

The student projects as well as work placement components of the proposed program will offer excellent opportunities for students to apply their knowledge and skills while acquiring real world experience. BDO Canada will consider offering student project and work placement opportunities given market conditions and organizational needs at the time of placement.

Graduates of the proposed program will be valuable additions to industry. Please don't hesitate to contact me in case of any questions.

Yours truly,

  
Nella Taylor, CGA  
Associate

BDO Canada LLP  
Chartered Accountants



November 2<sup>nd</sup> 2011

Mr. Charles Minken  
Professor  
Faculty of Business  
Sheridan College Institute of Technology and Advanced Learning  
1430 Trafalgar Road  
Oakville, ON  
L6H 2L1

Dear Chuck:

I have reviewed the proposed baccalaureate degrees in

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

from the Sheridan Institute of Technology and Advanced Learning in Ontario and send this letter as a demonstration of support of the five proposed programs.

I believe that these programs contribute positively to Canadian industry. These degrees offer a strategic business-focused approach seeking to develop graduates who are able to add business value. Throughout their educational careers, graduates will use sophisticated quantitative and qualitative tools, business frameworks and experiential learning opportunities.

I particularly like the programs focus on industry collaboration available to students through work term(s), applied research, and a capstone project. These aspects of the program offer excellent opportunities for students to apply their knowledge and skills while acquiring real world experiences. In my mind, graduates will be positioned favourably to compete for a diverse range of careers.

CrimsonLogic will be pleased to consider offering guest speakers as well as student project and work placement opportunities. We will also consider graduates as meeting the needs of our company and willing to hire them, subject to budgetary and economic conditions.

It is clear that graduates of the proposed program will be valuable and welcome additions to industry. Kindly let me know if I can provide further clarification on my support.

Regards

A handwritten signature in blue ink, appearing to read "James May".

Name: James May  
Title: Regional Director, North America  
Company: CrimsonLogic (North America) Inc.

FRENCH CONNECTION  
CANADA LIMITED

November, 28 2011

Kuljinder Lall  
Sheridan College Career Services Coop Adviser  
Sheridan College Institute of Technology and Advanced Learning  
1430 Trafalgar Road  
Oakville, ON  
L6H 2L1

Dear Kuljinder,

I have reviewed the proposed baccalaureate degrees in

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

from the Sheridan Institute of Technology and Advanced Learning in Ontario and send this letter as a demonstration of support of the five proposed programs.

I believe that these programs contribute positively to Canadian industry. These degrees offer a strategic business-focused approach seeking to develop graduates who are able to add business value. Throughout their educational careers, graduates will use sophisticated quantitative and qualitative tools, business frameworks and experiential learning opportunities.

I particularly like the programs focus on industry collaboration available to students through work term(s), applied research, and a capstone project. These aspects of the program offer excellent opportunities for students to apply their knowledge and skills while acquiring real world experiences. In my mind, graduates will be positioned favourably to compete for a diverse range of careers in business.

**French Connection** will be pleased to consider offering guest speakers as well as student project and work placement opportunities. We will also consider graduates as meeting the needs of our company and willing to hire them, subject to budgetary and economic conditions.

It is clear that graduates of the proposed programs will be valuable and welcome additions to industry. Kindly let me know if I can provide further clarification on my support.

Regards,

Charmane Emerson



VP Marketing  
French Connection (Canada)  
p.416-640-6160 xt.207  
Twitter @FCUKCA  
Facebook: FrenchConnection Canada (clothing)

November 11, 2011

Mr. Charles Minken  
Professor  
Faculty of Business  
Sheridan College Institute of Technology and Advanced Learning  
1430 Trafalgar Road  
Oakville, ON  
L6H 2L1

Dear Chuck:

I have reviewed the proposed baccalaureate degrees in

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

from the Sheridan Institute of Technology and Advanced Learning in Ontario and send this letter as a demonstration of support of the five proposed programs.

I believe that these programs contribute positively to Canadian industry. These degrees offer a strategic business-focused approach seeking to develop graduates who are able to add business value. Throughout their educational careers, graduates will use sophisticated quantitative and qualitative tools, business frameworks and experiential learning opportunities.

I particularly like the programs focus on industry collaboration available to students through work term(s), applied research, and a capstone project. These aspects of the program offer excellent opportunities for students to apply their knowledge and skills while acquiring real world experiences. In my mind, graduates will be positioned favourably to compete for a diverse range of careers.

Futurimed Healthcare Products will be pleased to consider offering guest speakers as well as student project and work placement opportunities. We will also consider graduates as meeting the needs of our company and willing to hire them, subject to budgetary and economic conditions.

It is clear that graduates of the proposed programs will be valuable and welcome additions to industry. Kindly let me know if I can provide further clarification on my support.

Regards,



Joe Felice  
VP Operations & Information Technology  
Futurimed Healthcare Products

# Global

## Distribution & Warehousing

A DIVISION OF SCSIS ONTARIO LTD.

1195 COURTNEY PARK DR. EAST, MISSISSAUGA, ONTARIO L5T 1R1  
PHONE: (905)670-0009 FAX: (905)670-7856 WWW.GLOBALWAREHOUSE.CA

December 1, 2011

Mr. Charles Minken  
Professor  
Faculty of Business  
Sheridan College Institute of Technology and Advanced Learning  
1430 Trafalgar Road  
Oakville, ON  
L6H 2L1

Dear Chuck:

I have reviewed the proposed baccalaureate degrees in

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

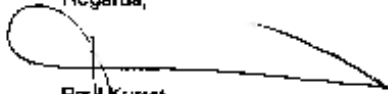
from the Sheridan Institute of Technology and Advanced Learning in Ontario and send this letter as a demonstration of support of the five proposed programs. I believe that these programs contribute positively to Canadian industry. These degrees offer a strategic business-focused approach seeking to develop graduates who are able to add business value. Throughout their educational careers, graduates will use sophisticated quantitative and qualitative tools, business frameworks and experiential learning opportunities.

I particularly like the programs focus on industry collaboration available to students through work term(s), applied research, and a capstone project. These aspects of the program offer excellent opportunities for students to apply their knowledge and skills while acquiring real world experiences. In my mind, graduates will be positioned favourably to compete for a diverse range of careers.

Global Distribution and Warehousing will be pleased to consider offering guest speakers as well as student project and work placement opportunities. We will also consider graduates as meeting the needs of our company and willing to hire them, subject to budgetary and economic conditions.

It is clear that graduates of the proposed program will be valuable and welcome additions to industry. Kindly let me know if I can provide further clarification on my support.

Regards,

A handwritten signature in black ink, appearing to read 'Paul Kurrat', with a large loop at the beginning and a long horizontal stroke extending to the right.

Paul Kurrat  
Operations Manager  
Global Distribution & Warehousing

Hydro One Networks Inc.  
430 Bay Street  
South Tower, 8th Floor  
Toronto, Ontario M5G 2T5  
www.hydroone.com

November 3, 2011



Ms. Sally Milzel  
Accounting Coordinator  
Faculty of Business  
Sheridan College Institute of Technology and Advanced Learning  
1430 Trafalgar Road  
Oakville, ON  
L6H 2L1

Dear Sally:

I have reviewed the proposed Bachelor of Business Administration – Accounting Degree Program from the Sheridan College Institute of Technology and Advanced Learning in Ontario. This letter is in support of the proposed program. Based on the documents I have had the opportunity to review, it is my belief that graduates of the proposed program will be well prepared for industry practice.

The student projects as well as work placement components of the proposed program will offer excellent opportunities for students to apply their knowledge and skills while acquiring real world experience. Hydro One may consider offering student project and work placement opportunities given market conditions and organizational needs at the time of placement.

Graduates of the proposed program will be valuable additions to industry. Please don't hesitate to contact me in case of any questions.

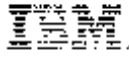
Regards,

A handwritten signature in black ink, appearing to read "Alice Sahazizian".

Hydro One

Alice Sahazizian  
Sr. Human Resources Assistant  
Diversity And Recruiting Programs  
416-345-5210  
asahazizian@hydroone.com





3215 Sheppard Avenue East  
Burlington, ON L7R 5C1  
Canada

November 7, 2011

Marcie Theoret  
Professor  
Faculty of Business  
Sheridan College Institute of Technology and Advanced Learning  
1430 Trafalgar Road  
Oakville, ON  
L6H 2L1

Dear Marcie:

I have reviewed the proposed baccalaureate degrees in

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

from the Sheridan Institute of Technology and Advanced Learning in Ontario and send this letter as a demonstration of support of the five proposed programs

I believe that these programs contribute positively to Canadian industry. These degrees offer a strategic business-focused approach seeking to develop graduates who are able to add business value. Throughout their educational careers, graduates will use sophisticated quantitative and qualitative tools, business frameworks and experiential learning opportunities.

I particularly like the programs focus on industry collaboration available to students through work term(s), applied research, and a capstone project. These aspects of the program offer excellent opportunities for students to apply their knowledge and skills while acquiring real world experiences. In my mind, graduates will be positioned favourably to compete for a diverse range of careers in business.

IBM will be pleased to consider offering guest speakers as well as student project and work placement opportunities. We will also consider graduates as meeting the needs of our company and willing to hire them, subject to budgetary and economic conditions.

It is clear that graduates of the proposed programs will be valuable and welcome additions to industry. Kindly let me know if I can provide further clarification on my support

Regards,

A handwritten signature in black ink, appearing to read "Mike Lohian".

Mike Lohian  
Healthcare Solutions Executive  
IBM Canada

**KUEHNE + NAGEL**



November 9, 2011

Mr. Charles Minken  
Professor, Faculty of Business  
Sheridan College Institute of Technology and Advanced Learning  
1430 Trafalgar Road  
Oakville, ON  
L6H 2L1

Dear Chuck:

I have reviewed the proposed baccalaureate degrees in

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

from the Sheridan Institute of Technology and Advanced Learning in Ontario and send this letter as a demonstration of support of the five proposed programs.

I believe that these programs contribute positively to Canadian industry. These degrees offer a strategic business-focused approach seeking to develop graduates who are able to add business value. Throughout their educational careers, graduates will use sophisticated quantitative and qualitative tools, business frameworks and experiential learning opportunities.

I particularly like the programs focus on industry collaboration available to students through work term(s), applied research, and a capstone project. These aspects of the program offer excellent opportunities for students to apply their knowledge and skills while acquiring real world experiences. In my mind, graduates will be positioned favourably to compete for a diverse range of careers.

Kuehne + Nagel Ltd will be pleased to consider offering guest speakers as well as student project and work placement opportunities. We will also consider graduates as meeting the needs of our company and willing to hire them, subject to budgetary and economic conditions.

It is clear that graduates of the proposed program will be valuable and welcome additions to industry. Kindly let me know if I can provide further clarification on my support.

Regards,

Lori Freure-MacMillan  
National Manager Learning and Development  
Kuehne + Nagel Ltd

**Kuehne + Nagel Ltd.** 77 Foster Crescent Tel: (905) 502-7775 www.kuehne-nagel.com  
Mississauga, ON L5R 0K1 Fax: (905) 502-0775



**MAPLE LEAF SPORTS + ENTERTAINMENT**

November 15, 2011

Kuljinder Lall  
Advisor, Cooperative Education  
Sheridan College Institute of Technology and Advanced Learning  
1430 Trafalgar Road  
Oakville, ON  
L6H 2L1

Dear Kuljinder,

I have reviewed the proposed baccalaureate degrees in

- BBA Accounting
- BBA Finance
- BBA Marketing Management

from the Sheridan Institute of Technology and Advanced Learning in Ontario and send this letter as a demonstration of support of the three proposed programs.

I believe that these programs contribute positively to Canadian industry. These degrees offer a strategic business-focused approach seeking to develop graduates who are able to add business value. Throughout their educational careers, graduates will use sophisticated quantitative and qualitative tools, business frameworks and experiential learning opportunities.

I particularly like the programs focus on industry collaboration available to students through work term(s), applied research, and a capstone project. These aspects of the program offer excellent opportunities for students to apply their knowledge and skills while acquiring real world experiences. In my mind, graduates will be positioned favourably to compete for a diverse range of careers in business.

Maple Leaf Sports & Entertainment Ltd. will be pleased to consider offering guest speakers as well as student project and work placement opportunities. We will also consider graduates as meeting the needs of our company and willing to hire them subject to budgetary and economic conditions.

It is clear that graduates of the proposed programs will be valuable and welcome additions to industry. Kindly let me know if I can provide further clarification on my support.

Regards,

A handwritten signature in black ink that reads 'Sophie Anderson'.

Sophie Anderson  
Generalist, People  
Maple Leaf Sports & Entertainment Ltd.



www.mdp.on.ca

Suite 200  
4230 Sherwoodtowne Blvd.  
Mississauga, Ontario L4Z 2G6

T 905.279.7500  
F 905.279.9300  
E mdp@mdp.on.ca

October 15, 2011

Ms. Sally Mitzel  
Accounting Coordinator  
Faculty of Business  
Sheridan College Institute of Technology and Advanced Learning  
1450 Trafalgar Road  
Oakville, ON  
L6H 5L1

Dear Sally:

I have reviewed the proposed Bachelor of Business Administration – Accounting Degree Program from the Sheridan College Institute of Technology and Advanced Learning in Ontario and would like to offer this letter in support of the proposed program. Based on the documents I have had the opportunity to review, it is my belief that graduates of the proposed program will be well prepared for professional practice.

The student projects as well as work placement components of the proposed program will offer excellent opportunities for students to apply their knowledge and skills while acquiring real world experience. Martyn, Dooley & Partners LLP has a history of very positive experiences in the use of co-op students in the past from other programs and would definitely consider offering student project and work placement opportunities out of this program given market conditions and organizational needs in the future.

Graduates of the proposed program will be valuable additions to industry. Please don't hesitate to contact me in case of any questions.

Yours truly,

**MARTYN, DOOLEY & PARTNERS LLP**

A handwritten signature in black ink, appearing to read 'Leslie Spyropoulos'.

Leslie Spyropoulos, CA, CFP  
Partner



mcdownallassociates.com

141 Adelaide St. W. Suite 602  
Toronto, ON M5H 3P5 Canada  
T 416 844 8504  
F 416 361 0331

November 17, 2011

Mr. John Hardisty  
Professor  
Faculty of Business  
Sheridan College Institute of Technology and Advanced Learning  
1430 Trafalgar Road  
Oakville, ON  
L6H 2L1

Dear John:

I have reviewed the proposed baccalaureate degrees in

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

from the Sheridan Institute of Technology and Advanced Learning in Ontario and send this letter as a demonstration of support of the five proposed programs.

I believe that these programs contribute positively to Canadian industry. These degrees offer a strategic business-focused approach seeking to develop graduates who are able to add business value. Throughout their educational careers, graduates will use sophisticated quantitative and qualitative tools, business frameworks and experiential learning opportunities.

I particularly like the programs focus on industry collaboration available to students through work term(s), applied research, and a capstone project. These aspects of the program offer excellent opportunities for students to apply their knowledge and skills while acquiring real world experiences. In my mind, graduates will be positioned favourably to compete for a diverse range of careers.

McDowall Associates will be pleased to consider offering guest speakers as well as student project and work placement opportunities. We will also consider graduates as meeting the needs of our company and willing to hire them, subject to budgetary and economic conditions.

It is clear that graduates of the proposed program will be valuable and welcome additions to industry. Kindly let me know if I can provide further clarification on my support.

Regards,

  
Liz Wright  
Senior Consultant & Principal

*Sheridan College Institute of Technology and Advanced Learning*

Microsoft Canada Inc.  
1750 Midway Road  
Mississauga, ON L5N 8L9  
Canada

Tel: 905 368 0431  
www.microsoft.ca

November 9, 2011



Marcie Theoret  
Professor  
Faculty of Business  
Sheridan College Institute of Technology and Advanced Learning  
1430 Trafalgar Road  
Oakville, ON  
L6H 2L1

Dear Marcie:

I have reviewed the proposed baccalaureate degrees in

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

from the Sheridan Institute of Technology and Advanced Learning in Ontario and send this letter as a demonstration of support of the five proposed programs.

I believe that these programs contribute positively to Canadian industry. These degrees offer a strategic business-focused approach seeking to develop graduates who are able to add business value. Throughout their educational careers, graduates will use sophisticated quantitative and qualitative tools, business frameworks and experiential learning opportunities.

I particularly like the programs focus on industry collaboration available to students through work term(s), applied research, and a capstone project. These aspects of the program offer excellent opportunities for students to apply their knowledge and skills while acquiring real world experiences. In my mind, graduates will be positioned favourably to compete for a diverse range of careers in business.

Microsoft will be pleased to consider evaluating guest speakers as well as student project and work placement opportunities. We will also consider graduates in meeting the needs of our company and are willing to consider hiring them in positions if available, subject to budgetary and economic conditions.

It is clear that graduates of the proposed programs will be valuable and welcome additions to industry. Kindly let me know if I can provide further clarification on my support.

Regards,

Alain Fournier, CA•IT  
Partner Technical Sales Manager  
Microsoft Canada

Microsoft Canada Inc. is an equal opportunity employer.

*Sheridan College Institute of Technology and Advanced Learning*

Ministry of Transportation  
Strategic Human Resources Office  
301 St. Paul St., 5th Floor  
St. Catharines, ON L2R 7R4  
kristina.jason@ontario.ca

November 10, 2011

Mr. John Hardisty  
Professor  
Faculty of Business  
Sheridan College Institute of Technology and Advanced Learning  
1130 Trafalgar Road  
Oakville, ON L6H 2L1

Dear John:

I have reviewed the proposed baccalaureate degrees in

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

from the Sheridan Institute of Technology and Advanced Learning in Ontario and send this letter as a demonstration of support of the five proposed programs.

I believe that these programs contribute positively to Canadian industry. These degrees offer a strategic business-focused approach seeking to develop graduates who are able to add business value. Throughout their educational careers, graduates will use sophisticated quantitative and qualitative tools, business frameworks and experiential learning opportunities.

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It is clear that graduates of the proposed program will be valuable and welcome additions to industry. Kindly let me know if I can provide further clarification on my support.

Regards,



Kristina Jason  
HR Business Advisor



**WATERBURY FARREL**

a division of  
MAGNUM INTEGRATED TECHNOLOGIES

Nov 24, 2011

**Corporate Headquarters:**

**Canada**  
255 First Galt Blvd.  
Burlington, ON Canada  
L7R 4T9  
Telephone: +1.800.630.0642  
                  +1.905.455.0100  
Facsimile: +1.800.696.1905  
                  +1.905.455.0422  
www.waterburyfarrel.com

**China:**

上海远邦机械有限公司  
China Region Office  
1777 Zhongyuan Road, Suite #  
2615  
Shanghai 200904 PRC  
Tel: +86-21-5014-2555  
Fax: +86-21-6624-1493

远邦机械有限公司  
W-28 Chengdeyuan Rd, Zhongyuan  
CEEZ  
Zhengdeyuan Ctp, Jiangsu Province  
215000 PRC  
Tel: +86-512-5679-5655  
Fax: +86-512-5679-5699

**Divisions:**

**Hill Active**  
Cycling, Pilating, Stears &  
Metalturners  
www.hillactive.com  
+1.800.526.8481

**Loma Machine**  
Saws & Conveyors & Non  
Continuous Casting Systems  
www.hilloma.com  
+1.800.526.8481

**Waterbury Farrel**  
Rolling, Rod & Wire Mills  
www.waterburyfarrel.com  
+1.800.206.8622

**Magnum Power**  
Hydro Pumps & Gates  
www.magnum-power.com  
+1.800.359.4190

**Arner Tech**  
Fluid Power Specialists  
www.arnertech.com  
+1.800.357.2839

**Magnum Logic**  
Automation & Controls  
www.magnumlogic.com  
+1.800.754.5460



Mr. Charles Minken  
Professor, Faculty of Business  
Sheridan College Institute of Technology and Advanced Learning  
1430 Trafalgar Road  
Oakville, ON L6H 2L1

Dear Chuck:

I have reviewed the proposed baccalaureate degrees in

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

from the Sheridan Institute of Technology and Advanced Learning in Ontario and send this letter as a demonstration of support of the five proposed programs.

I believe that these programs contribute positively to Canadian industry. These degrees offer a strategic business-focused approach seeking to develop graduates who are able to add business value. Throughout their educational careers, graduates will use sophisticated quantitative and qualitative tools, business frameworks and experiential learning opportunities.

I particularly like the programs focus on industry collaboration available to students through work term(s), applied research, and a capstone project. These aspects of the program offer excellent opportunities for students to apply their knowledge and skills while acquiring real world experiences. In my mind, graduates will be positioned favourably to compete for a diverse range of careers.

Waterbury Farrel will be pleased to consider offering guest speakers as well as student project and work placement opportunities. We will also consider graduates as meeting the needs of our company and willing to hire them, subject to budgetary and economic conditions.

It is clear that graduates of the proposed program will be valuable and welcome additions to industry. Kindly let me know if I can provide further clarification on my support.

Regards,

Steve Nodjiantan  
General Manager, Waterbury Farrel



### **7.3 Professional Associations**

Sheridan has received letters of support from the following professional associations:

- Certified General Accountants of Ontario
- Certified Management Accountants of Ontario
- The Institute of Chartered Accountants of Ontario
- Canadian Manufacturers and Exporters



September 16<sup>th</sup>, 2011

Dear Sally:

Please accept this letter as our support for the proposed bachelor of business administration – accounting degree program. The mission of the Certified General Accountants of Ontario is to ensure its members merit the confidence and trust of all who rely upon their professional knowledge, skills, judgment and integrity, while advocating the use of their professional expertise in the public interest. We believe that graduates of this proposed program who go on to obtain their CGA designation will have built a strong foundation toward achieving these goals.

We feel graduates of your proposed program will be well equipped to confront the complex challenges within the accounting field in the future and contribute effectively to the growing needs of the accounting professionals working in Canadian firms. It appears they have the soft skills, critical-thinking skills, leadership, theoretical grounding and technical and applied skills necessary for the accounting profession.

CGA Ontario looks forward to working with you as you develop this program and receiving your application for accreditation of this program. We would also be pleased to invite Sheridan College to request a link on our website once you are ready to promote the program.

Going forward if there is anything we can do once the program is launched to facilitate its success, we will be more than willing to do so. Please do not hesitate to contact me if we can be of further assistance in that manner.

Regards,

A handwritten signature in black ink, appearing to read 'N. Novak', is written over a light blue horizontal line.

Nathalie Novak  
Manager of Admissions and Registration  
CGA Ontario



August 11, 2011

Ms. Sally Mitzel  
Accounting Coordinator, Faculty of Business  
Sheridan College Institute of Technology and Advanced Learning  
1430 Trafalgar Road  
Oakville, ON L6H 2L1

Dear Sally:

Please accept this letter as our support for the proposed Bachelor of Business Administration – Accounting Degree program. For the past 70 years, CMA Ontario has been a driving force in the field of management accounting, awarding the Certified Management Accountant (CMA) designation to qualified professionals across Ontario. CMAs are strategic and financial management professionals in small, medium and large businesses across the province and in all sectors of the economy. CMAs are big picture thinkers who do more than just measure value, they create it. We believe that this program supports the educational requirements for developing future CMAs and will contribute positively to our profession.

We feel graduates of your proposed program will be well equipped to confront the complex challenges within the accounting field in the future and contribute effectively to the growing needs of the accounting professionals working in Canadian firms. It appears they have the soft skills, critical thinking skills, leadership, theoretical grounding and technical and applied skills necessary for the accounting profession.

CMA Ontario looks forward to working with you as you develop this program and to receiving your application for accreditation of this program. We would also be pleased to invite Sheridan to request a link on our website once you are ready to promote the program.

Going forward if there is anything we can do once the program is launched to facilitate its success, we will be more than willing to do so. Please do not hesitate to contact me if my organization can be of further assistance in that matter.

Regards,

A handwritten signature in blue ink, which appears to be 'Janet L. Pierce', is written over a blue circular stamp. The signature is written in a cursive style.

Janet L. Pierce, FCMA, CMC  
Vice President, Professional Programs

**Certified Management Accountants of Ontario**

24 York Street, Suite 1100, Toronto, Ontario, Canada M5J 2V5

Telephone: 416-977-7711 1-800-367-2051 Fax: 416-977-3078

e-mail: info@cma-ontario.org www.cma-ontario.org

The Institute of Chartered Accountants of Ontario  
69 Bloor Street East, Toronto, ON M4W 1R3  
Tel: 416-962-1841 Fax: 416-962-8909 Toll-free: 1-800-387-0735  
www.icaa.on.ca



October 18, 2011

Ms. Sally Mitzel  
Accounting Coordinator  
Faculty of Business  
Sheridan College Institute of Technology and Advanced Learning  
1430 Trafalgar Road  
Oakville, ON L6H 2L1

Dear Ms. Mitzel,

We are pleased that Sheridan College Institute of Technology and Advanced Learning is applying to the Ministry of Training, Colleges and Universities to offer a new **Bachelor of Business Administration**. We believe that there is a strong economic need for this program and that its participants will possess a unique and in-demand skill set. We are confident that program graduates will be valuable additions to today's competitive business environment.

CA Training Offices (CATOs) have not hired college diploma graduates in the past because the CA qualification process requires students to complete a four-year, 120-credit-hour degree that includes or is supplemented by 17 specifically required degree-credit courses (known as the 51 credit-hour requirement). However, when the Ontario Government approved the creation of four-year, 120-credit-hour degree programs delivered by Ontario Colleges several years ago, the Institute of Chartered Accountants of Ontario (the Institute) agreed to recognize these degrees toward the fulfillment of its degree requirement. The Institute also agreed to work, on request, with any Ontario College that wished to gain recognition of accounting degree courses toward the fulfillment of the Institute's 51 credit-hour requirement. The ability to produce graduates who fulfill the Institute's degree and degree-credit course requirements is the first step to enticing over 600 CATOs in Ontario to consider hiring graduates of these programs.

In closing, the Institute looks forward to working with Sheridan College Institute of Technology and Advanced Learning. Please feel free to contact me directly at 416-969-4273 or Dominique Charles Leocq, CA at 416-969-4246, should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

A handwritten signature in cursive script that reads "Brian D. Leader".

BRIAN D. LEADER, FCA  
VICE-PRESIDENT OF LEARNING

Private and Confidential



**Canadian  
Manufacturers &  
Exporters**

**Manufacturiers et  
Exportateurs du  
Canada**



November 14, 2011

Mr. Charles Minken, Professor  
Faculty of Business  
Sheridan College Institute of Technology and Advanced Learning  
1430 Trafalgar Road  
Oakville, ON L6H 2L1

Dear Mr. Minken:

I have reviewed the proposed baccalaureate degrees in

- BBA Accounting
- BBA Finance
- BBA Human Resources Management
- BBA Marketing Management
- BBA Supply Chain Management

from the Sheridan Institute of Technology and Advanced Learning in Ontario and send this letter as a demonstration of support of the five proposed programs.

I believe that these programs contribute positively to Canadian industry. These degrees offer a strategic business-focused approach seeking to develop graduates who are able to add business value. Throughout their educational careers graduates will use sophisticated quantitative and qualitative tools, business frameworks and experiential learning opportunities.

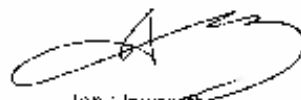
I particularly like the programs focus on industry collaboration available to students through work term(s), applied research, and a capstone project. These aspects of the program offer excellent opportunities for students to apply their knowledge and skills while acquiring real world experiences. In my mind, graduates will be positioned favourably to compete for a diverse range of careers.

Canadian Manufacturers & Exporters will be pleased to consider offering guest speakers as well as student project opportunities.

It is clear that graduates of the proposed program will be valuable and welcome additions to industry. Kindly let me know if I can provide further clarification on my support.

Regards,

  
Jayson Myers  
President & CEO

  
Ian Howarth  
Vice President, Ontario Division

6725 Airport Road, Suite/Bureau 200, Mississauga, ON L4V 1V2  
T 905.870.1000 F 905.870.1000 [www.cme.ca](http://www.cme.ca)

Leadership makes the difference // Le leadership qui fait la différence

## **Section 8: Regulation and Accreditation**

Not applicable to this submission.

## Section 9: Nomenclature

The 2010 PEQAB handbook, Section 8, Nomenclature Standard requires that the credential must be recognizable for both employment and post graduate study opportunities. It further explains the program nomenclature must reflect the post secondary education achieved as well as facilitate public understanding of the credential to assist students, employers and postsecondary institutions to recognize the level, nature and the discipline of study. Benchmarks must further create accurate information about the degree level, the degree nature and the discipline and/or area of study.

A review of business degrees from institutions in Ontario and other provinces in Canada reveals that the predominant business program baccalaureate credentials are Bachelor of Business Administration (B.B.A.) and Bachelor of Commerce (B.Comm.). The table below summarizes the institutions that were checked for credentials using the information posted on the websites.

Academic institutions	Credential
<b><i>Ontario</i></b>	
Algoma University	B.B.A.
Brock University	B.B.A.
Carleton University	B. Comm.
Conestoga College	B.B.A.
Humber College	B.Comm.
Lakehead University	B.Comm.
McMaster University	B.Comm.
Nipissing University	B.B.A. and B. Comm.
Queens University	B.Comm.
Ryerson University	Bachelor of Business Management
Seneca College	B.Comm.
Trent University	B.B.A.
University of Guelph	B.Comm.
University of Ontario (Oshawa)	B. Comm.
University of Ottawa	B.Comm.
University of Toronto	B. Comm.
University of Toronto Scarborough	B.B.A.
University of Western Ontario (Richard Ivey School of Business)	H.B.A. (Honour's Business Administration)
University of Windsor	B.Comm.
Wilfrid Laurier	B.B.A.
York University	B.B.A.
<b><i>Outside of Ontario</i></b>	
Dalhousie University	B.Comm.
McGill University	B.Comm.
Simon Fraser University	B.B.A.
University of Alberta	B.Comm.
University of British Columbia	B.Comm.
University of New Brunswick	B.B.A.

Our survey demonstrates that the B.B.A. and B. Comm. nomenclatures are the most commonly offered credentials with Canadian universities. Both credentials meet the PEQAB requirements of being easily recognizable by all stakeholders including employers, students and universities. PEQAB does not require

applied degrees to include the term applied in their nomenclature. Hence, Sheridan has elected to request the B.B.A. credential which is well-recognized in Canada.

The Bachelor of Business Administration (Accounting) degree conveys accurate information about the degree level, its nature and discipline of study. The degree is academically rigorous, offering core elements typical of B. Comm. and B.B.A. degrees, as well as opportunities for specialization.

The program's inductive approach to teaching and learning, work term opportunities, courses grounded in theory and practice, capstone projects, and the Creative Learning Portfolio prepare students for entry into a profession and/or for graduate level of study. The research conducted combined with letters of support solicited from employers, professional associations and universities recognize the level, nature and discipline of this degree.



## Section 10: Program Evaluation

Program review is an important opportunity for programs to plan informed changes based on feedback from a wide range of stakeholders and from a variety of data sources. Students, graduates and employers can be confident that Sheridan has done everything possible to ensure that programs provide the best learning experience possible for students and are responsive to changes in industry and in education. At Sheridan, each program engages in a simple annual reflection process in addition to completing a comprehensive review every five years. To meet the PQAPA requirements to review all of our programs every 5-7 years, approximately 25 comprehensive program reviews need to be completed annually. A five-year program review list has been published by the office of the Senior Vice President Academic and Research (SVPAR) for 2010 to 2015.

### 10.1 Comprehensive Program Review

The comprehensive review is carried out by a Program Review Team. A program review team is established by the Associate Dean and typically consists of the Associate Dean, the program coordinator, up to three faculty members and a support staff person. The Program Review Team works closely with the Network for Innovation and Leadership in Education at Sheridan (NILES) which provides guidance and assistance throughout the program review process. The review cycle for Sheridan is scheduled between *May and the end of March*. The specific start and end dates are determined by the Dean/Associate Dean for each program. NILES offers to each program the opportunity for an introductory meeting with the Program Review Team. The intention of this introductory meeting is to provide a synopsis of the review process, review the template and answer any questions.

The program review process includes:

#### 1. Program Self-Assessment

An environmental scan is completed by a NILES researcher which examines the field of study including industry and academic competitors. NILES populates the self-assessment template with institutional data specifically related to the program. The self-assessment template guides the team through a series of questions to analyze and reflect on the following areas:

- a. Goals and Context of Program
- b. Recruitment, Admissions and Enrolment
- c. Program Context
- d. Learner Experiences
- e. Graduation and Employment Outlook
- f. Human Resources & Professional Development
- g. Physical and Fiscal Resources

#### 2. Student and Faculty Focus Groups

The Sheridan Program Review Consultant (NILES) conducts focus groups with students and faculty to collect their feedback about program strengths, opportunities, and areas for enhancement. The focus group summaries are provided to the program review teams and the documentation is included in the self-assessment.

### **3. External Reviewers and Site Visit**

Following the completion of the program self assessment, the program review team identifies two reviewers external to Sheridan. One representative should be from a similar program at another college or university and one representative is from industry. If the program being reviewed is a *degree program*, there must be two external academic reviewers holding terminal credentials in the field of study and one internal senior administrative reviewer outside the program area. All reviewers are required to provide a CV and sign a *Conflict of Interest* form prior to being accepted as a reviewer. The reviewers read the program self-assessment report and participate in a one-day site visit organized by the Faculty. The site visit includes meetings with faculty members, students, graduates, employers and administrators. The external reviewers produce a report on their findings for the program. External reviewers each receive an honorarium from the college (arranged through NILES) for their role.

### **4. Action and Implementation Plans**

Once the external reviewers' report is received and reviewed by the Program Review Team, an action plan is developed which includes specific recommendations for program improvement and enhancement. Based on the action plan the team will write the corresponding implementation plan. The comprehensive report including the action and implementation plans is discussed with the SVPAR. Upon completion of the Comprehensive Program Review process the program receives a transfer from NILES for \$10,000.00 to help support the implementation plan.

### **5. Documentation**

A final copy of the documentation is stored both in the program area and in NILES. To complete the comprehensive review cycle, the program discusses the progress made with respect to the implementation plan during the annual program self-assessment the following year.

## **10.2 Annual Program Self-Assessment**

Sheridan's review process emphasizes continual improvement based on self-reflection and assessment of educational quality. As best practices, programs that are not scheduled for a comprehensive program review conduct an annual self-assessment at the end of each academic year. The annual self-assessment provides the program with the opportunity to examine curriculum, teaching and learning practices, relationships and insights gained from industry, celebrate achievements, address issues and set goals for the coming year.

## **Section 11: Academic Freedom and Integrity**

### **11.1 Academic Freedom**

Sheridan recognizes the right of faculty and staff to carry out their teaching and learning activities; to pursue research and disseminate and publish the results thereof; to produce and perform creative works; to engage in service to the institution and the community; and to express one's opinion about the institution, its administration and society at large, within the parameters established by the Colleges of Applied Arts and Technology Act (2002), College policies, ethical guidelines and all applicable legislation.

In classes, laboratories, studios, etc. faculty members are free to discuss any aspect of a topic pertinent to the achievement of the learning outcomes of the course being taught as documented in the course outline.

Faculty and staff are free to act and to speak in their capacity as public citizens without institutional censorship or discipline, but must indicate in such instances particularly when speaking as professionals that they are not acting as representatives of Sheridan. As professionals and representatives of their disciplines, faculty and staff take upon themselves a responsibility for honesty and accuracy in professional statements and activity. As members of the Sheridan community, faculty and staff should show respect for the opinions of others.

Alleged violations of the academic freedom policy are reported to the Dean of the Faculty in which the alleged violation occurred. The Dean is responsible for investigating the incident and determining how to handle it. Appeals are handled through the Office of the Senior Vice President Academic & Research.

### **11.2 Academic Honesty**

A clear sense of academic honesty and the corresponding responsibilities are fundamental to the effective learning environment enjoyed by all members of the Sheridan community and to the reputation of Sheridan programs. Sheridan recognizes the responsibility of all faculty members, staff, current and former students, and applicants to foster standards of academic honesty, and to be knowledgeable of, and act in accordance, with such standards.

It is a breach of academic honesty to falsely claim credit for the ideas, writing, projects, or creations of others either by presenting such works as one's own or through impersonation. Similarly, it is a breach of academic honesty to cheat, attempt or actually alter, suppress, falsify or fabricate any research data or results, official academic record, application or document.

All Sheridan faculty members, staff and students are expected to be vigilant regarding breaches of academic honesty and are responsible for taking appropriate action when it is believed that a breach of academic honesty has occurred. All suspected breaches of academic honesty are investigated. A finding of guilt leads to the imposition of a penalty from a range of sanctions. A lack of familiarity with the Policy and Guidelines on Academic Honesty on the part of any member of the Sheridan community does not constitute a defense against misconduct.

The Academic Honesty Policy applies to all members of the Sheridan community including faculty members, staff, students and applicants. Breaches of this policy by employees are handled in a manner consistent with the conditions of their employment. Anyone suspecting a faculty or staff member of a breach of Academic Honesty is asked to report the concern to the Associate Dean or other staff member to whom the person reports.

### **Academic Honesty-Information, Compliance & Sanctions**

Students and faculty members are informed about College policies in a number of ways. By the time a policy is adopted, it has been reviewed by a number of internal operational committees and councils, many of which include student and faculty member representation. Relevant policies are discussed at Orientation Sessions, and at the beginning of courses. Policies are referenced on course outlines and in the student handbook and appear on the Sheridan web site. Faculty members regularly receive an internal communications bulletin *Sheridan Insider* which highlights new policies. Prior to receiving their timetable, each student is asked to read the Academic Honesty policy and to agree to abide by its terms. All students are subject to the terms of the Academic Honesty Policy whether they read the policy and agree to abide by its terms or not.

If a member of the Sheridan community suspects that an individual or individuals are violating the Academic Honesty Policy it is their responsibility to investigate the situation. In the case of a student, he/she reports his/her suspicions to the faculty member responsible for the course. If a student believes that a faculty or staff member is violating the Academic Honesty Policy, then, he/she reports this suspicion to the Associate Dean. Where a violation of the Academic Honesty Policy is suspected, but where the suspected offence is not related to a course, those with knowledge of the offence contact the Registrar.

Disciplinary sanctions for breach of the Academic Honesty Policy are levied consistently across the College. Discipline is progressive and tied to the severity of the offence. Penalties for second and subsequent offences are significant. Student penalties can range from assigning a grade of “0” for the assignment, test, exam, creative work, or project with no opportunity to resubmit the work, through termination from the course, to suspension or withdrawal from the college.

Applicants who falsify transcripts, cheat on admission testing, or in any other way violate the Academic Honesty Policy, will not be granted admission to the College (and will be ineligible for admission to any Sheridan program or course for a period of not less than 1 year).

### **11.3 Intellectual Products of Employees and Students – Copyright Ownership**

The College recognizes and values the contribution of employees and students in the Works they produce and seeks to balance the rights of the creators with the interests of the College while encouraging educational innovation and creativity.

As an employer, the College claims ownership of copyright in Works created by employees in the normal course of their employment. Such Works include the curriculum (e.g., teaching support materials), and administrative materials (e.g., professional, technical and artistic Works produced on assignment).

The College recognizes the employee ownership of copyright in Works created by employees on their own initiative and own time where an extensive use of College facilities, resources or funds are not used in the creation or reproduction of the Works.

Students own the copyright to the Works they produce. The College does not claim ownership of any Works created except where the student received compensation as an employee of the College for the creation of the Work; or the creation of the Work required the extensive use of College facilities, resources or funds.

The College will automatically be licensed to present student-produced Works for instructional purposes in Sheridan College courses for up to five years after the creation of the Works. The use of these Works for non-instructional purposes (e.g. College publicity) or for instructional purposes beyond the five-year period requires the consent of the creators of the Works.

Potential consequences of non-compliance with Sheridan copyright depend upon the specific situation and may range from having the issue dealt with by administration at the College to formal legal action.

### ***Applied Research Intellectual Property Policy***

Sheridan is engaged in Applied Research the main purpose of which is to generate ideas and innovations while encouraging educational innovation and creativity. Sheridan supports and values the contribution of its Employees and Students to the intellectual property (IP) produced as part of Applied Research and seeks to balance the rights of those contributing to the development of IP with the interests of Sheridan, which provides the facilities and resources for research. Sheridan wishes to facilitate the commercialization of inventions, discoveries, and creative works developed by employees and students of Sheridan.

Sheridan is committed to encouraging creativity and thus reserves the right to be flexible in the application of the IP policy on a case-by-case basis. For example, the policy may be superseded by an agreement between Sheridan and the creator governing ownership of IP or by an agreement with a public or private funding organization or other external body, provided such agreement is reached prior to the commencement of the research and is approved by Sheridan's Office of Research.

In the absence of any written agreement to the contrary between Sheridan and an employee, Sheridan shall be the first owner of all IP created by the employee in the course of normal administrative or professional duties with Sheridan and such IP shall remain the property of Sheridan.

In the absence of any written agreement to the contrary between Sheridan and an employee, where IP has been created or developed outside the scope of normal administrative and professional duties, the creator will retain ownership of the IP unless the Creator created or developed the IP using Sheridan's resources. Where an outside organization has sponsored Applied Research and the agreement between Sheridan and the outside organization deals with IP ownership, the ownership of the IP generated by the sponsored research is dealt with in accordance with the terms of such agreement.

## **11.4 Research at Sheridan – Human Subjects Policy**

Sheridan recognizes the importance of the preservation of human dignity and the ethical treatment of any human participants involved in research.

Therefore Sheridan maintains a research ethics board (SREB) that has responsibility for all research conducted at the college, must approve all research projects involving humans before participants are recruited, and that monitors the implementation of policies regarding the treatment of human participants. The SREB normally allows research to be carried out only after the voluntary free and informed consent of the participant or his/her authorized third party has been given. Researchers must provide full and frank disclosure of all information relevant to free and informed consent. Research approvals are guided by the principles of respect for human dignity, respect for free and informed consent, respect for vulnerable persons, respect for privacy and confidentiality, respect for the law, respect for fairness and equity, respect for trustworthiness and honesty and protection of participants and researchers from injury or harm.

Students in a Sheridan course that is formally designated as a “Sheridan Research Ethics Board Approved Course” may conduct minimal risk studies or research projects involving human subjects under the direction of their course instructor(s), without the need to submit an application for ethics approval to the Sheridan Research Ethics Board (REB). Approval for this designation is given to the Program that delivers the course. Approval is given for the general nature and scope of projects that are undertaken within the course providing that the course comply with the conditions stipulated by the Sheridan Research Ethics Board.

## **11.5 Research at Sheridan – Integrity Policy**

Sheridan is committed to the highest standard of integrity in research. Sheridan expects all of its researchers and others conducting research within Sheridan to adhere to ethical principles in their research activities and monitors conformity with those principles. These principles include:

- a. using rigour and integrity in obtaining, recording and analyzing data, and in reporting and publishing results;
- b. recognizing the substantive contributions of others, including co-researchers and students, ensuring that authorship of published work includes all those who have materially contributed to, and share responsibility for, the contents of the publication, and only those people;
- c. acquiring permission to use and acknowledging the contribution of others, whether published or unpublished;
- d. using archival material in accordance with the rules of the archival source;
- e. obtaining the permission of the author before using information, concepts or data originally obtained through access to confidential manuscripts or applications for funds for research or training that may have been seen as a result of processes such as peer review;
- f. revealing to sponsors, universities, journals or funding agencies, any material conflict of interest, financial or other, that might influence their decisions as to whether the individual should be asked to review manuscripts or applications, test products or be permitted to undertake work sponsored from an outside source.

Sheridan regards any action that is inconsistent with integrity as misconduct. The misconduct may apply to misconduct in scholarly research, data collection, gathering and retention, authorship, responsibilities of principal researchers, conflict of interest, or other misconduct.

This policy applies to all individuals at Sheridan involved in research, as defined in the Applied Research Policy, in any capacity whatsoever. Anyone working under the aegis of Sheridan engaging in research, using Sheridan’s facilities, or seeking approval of Sheridan for research must adhere to the highest level of ethical standards. This includes research conducted in other jurisdictions or countries.

All researchers, including employees, students and volunteers, are covered by this policy. Sheridan promotes the understanding of integrity issues within the institution through Sheridan Research workshops, written materials and by posting the policy and related procedure on the Sheridan website.

Sheridan does not carry out research involving biohazards or the use of animals.

## **11.6 Management of Research Funds**

Sheridan's Research department is the coordinating and documentation point for Sheridan research proposals, and oversees the disbursement of research funds. When a letter of confirmation is received from a funding body, Research works with Finance to ensure Sheridan meets all criteria for the conditions of the grant (e.g. certificate of liability). Once the cheque for the funds is received Research sets up an account for the project with Finance, creates a template informing Finance of the critical information regarding the research project (e.g., time line, audit requirements), provides Finance with all documentation regarding the project, and budgets the funds as per the proposal. Research processes and monitors all research-related expenses (wages and benefits, non-salary, capital equipment), ensuring the legitimacy of expenses and their alignment with the terms of the research grant conditions. Research provides progress reports to funding agencies regarding projects and expenses, and Research's financial activities undergo external audit along with Sheridan's other financial activities.

## **Section 12: Student Protection**

### **12.1 Student Protection Regarding Academic Calendar**

All printed and online communications regarding program information are checked out with the relevant college areas before publication/going live. The Office of the Registrar is vigilant in ensuring all information regarding the program name (MTCU approved), duration, credential, campus, code, intake date and admission requirements is accurate. The academic Faculties vet the program information to confirm it is accurate, up-to-date and does not misrepresent a course or program in any way.

### **12.2 Student Awareness of Policies and Procedures**

Every student who applies to Sheridan gets a Sheridan Access account and cannot proceed with their application unless they enter that Access account number online. The first screen that comes up when they enter that account is a notification requesting that the student read the linked policies. The student has access to all Sheridan policies and procedures from this page.

Special emphasis is made regarding the importance of familiarity with the Academic Honesty Policy, the potential usefulness of the Advanced Standing Policy for those who have studied at another institution, and the helpfulness of the Academic Appeals and Consideration Policy if the student has concerns in future regarding decisions that affect his/her academic performance. The student is asked to check off the box that indicates they have read, understand and agree to abide by Sheridan's policies. If they do not check off that box, the notification page appears every time they log on to that account and will not disappear until they have checked the box. Given this account is the student's access to check grades, view their timetable, and work with many course materials, they cannot avoid the policy notification. The student is also reminded on the screen that, if they do not check off the box, they are still bound by Sheridan's policies.

### **12.3 Resolution of Students' Academic Appeals, Complaints, Grievances, and/or Other Disputes**

Sheridan expects the academic judgments of its faculty members and staff to be fair, consistent and objective. Its policy and procedures regarding academic appeals ensure that students whose academic status has been adversely affected will have access to a thorough, respectful, and impartial review of their concerns. In situations where students experience unforeseen personal circumstances that disrupt or impact their academic performance, faculty members may provide reasonable, alternate arrangements to enable the student to meet the course/program requirements.

The expected process for dealing with academic appeals starts with the student approaching the faculty member to discuss the issue. If no resolution is reached, the student submits an Informal Academic Appeal Application accompanied by all pertinent documentation to the Faculty office. The Associate Dean or designate sets up a meeting to review the appeal. If the appeal is denied at this point, the student may choose to undertake a formal academic appeal. For a formal appeal, the Dean of the relevant Faculty or designate convenes a meeting of the Academic Appeal Committee. This committee reviews all relevant documentation and meets with all relevant parties (including witnesses, student and faculty member). The Appeal Committee consists of the Dean or designate of the Faculty (who serves as Chair of the committee), one faculty member from the Faculty, one faculty member from outside the Faculty, one student from the Faculty (selected by the coordinators) and one additional member chosen by the student making the appeal. A written decision is issued as a result of the appeal. The decision of the Appeal Committee is final. A student who believes that he/she has not received a fair hearing may request an



Appeal Review. This is permitted if there was a substantial procedural error committed by the Appeal Committee that denied the student a fair hearing or if new evidence is available that, through no fault of the student, was not available at the time of the appeal to the Appeal Committee. The Annual Review Committee (consisting of the Vice President Academic who serves as Chair of the committee, one Dean, two faculty members, and the Sheridan Student Union President or designate) meets with the student, faculty member and witnesses, reviews the evidence and issues a written decision. The decision of the Appeal Review Committee is final and binding on all affected persons.

## **12.4 Policies/Procedures on Harassment/Discrimination and Violence and the Student Code of Conduct**

### ***a. Harassment/Discrimination***

Sheridan College does not tolerate any form of harassment or discrimination as defined by the Ontario Human Rights Code. In the event that harassment or discrimination is alleged, every effort is made to work with the people involved to find a fair and timely resolution of the matter. It is recognized that the most effective way to deal with harassment and discrimination is through preventative action, including informing, educating and good management. All staff, including faculty, technologists and management, are expected to be familiar with the policy and procedures and to prevent or discourage harassment and discrimination. The college is committed to deal quickly, fairly and effectively with harassment and discrimination should it take place.

A multi-step complaint resolution process provides information, support and constructive facilitation. The first step in this process is individual action, encouraging the student to resolve the issues in conflict with the person causing the problem, with the support of a Human Rights advisor if requested. If the issues cannot be resolved or they continue, the complainant or the respondent can move to stage 2, informal complaint with assistance. Assistance is provided by a Human Rights Advisor, student Peer Advocate, student representative, supervisor, manager or union steward. The complainant is advised whether the complaint falls under the jurisdiction of the Sheridan policy, given information about the process and their rights under the policy and the Human Rights Act, and advised if alternative dispute resolution activities might be an option in this case. If a resolution is not achievable, then a formal complaint may be commenced. The Human Rights Coordinator meets with each person to try to resolve the complaint. If after consultation, the complaint cannot be resolved, an investigator or investigative team is appointed to review everything pertaining to the complaint. If the investigator advises that there is no jurisdiction, the Coordinator so advises everyone. If there needs to be further investigation, the Coordinator directs the investigator to continue. An appeal can be submitted to the President. The President shall be informed of all investigations and outcomes. The President may call a meeting to speak to all parties with a view to seeking information. Within ten days he/she makes a written decision which is binding and cannot be appealed.

Confidentiality is required in all procedures. At any point in the complaint process, either party may request that formal mediation be instituted to assist the resolution of the complaint. A substantiated act of discrimination or harassment may be cause for disciplinary action by the college up to and including the possibility of discharge in the case of an employee or expulsion in the case of a student.

### ***b. Violence***

Sheridan is committed to establishing and maintaining an environment that is free of violence and intimidation where all members of the community are treated with respect. Sheridan's Workplace Violence policy outlines the procedures and responsibilities of Sheridan, its employees, students and

visitors. It is intended to be preventive and educational in nature, and to deter acts of violence through a series of strict measures and penalties.

### ***c. Student Code of Conduct***

Sheridan's Student Code of Conduct operates as an umbrella pulling together the policies and procedures relating to behaviour on campus (including in residence) and at activities sponsored by Sheridan. Based on the premise that all students have the right to be treated with dignity and respect, it provides guiding principles and rules for behaviour that contribute to everyone's success in the learning and social environment.

## **12.5 Student Dismissal**

Students may be dismissed based on academic dishonesty, for severe breach of policy regarding harassment/discrimination or for gross violation of the student code of conduct. Such decisions are not made lightly and are based on thorough investigation of the circumstances, a chance for the student and all relevant parties to contribute evidence, and a view to what is fair to all concerned. Appeal processes allow further consideration where necessary.

## **12.6 Current Academic Calendar**

The current academic calendar may be found by:

1. Navigating to: <http://www.sheridancollege.ca/>
2. Select the "Programs & Courses" tab along the top of the page
3. Click on "Full-Time Programs"
4. Click on "2012-2013 Viewbook"

Alternatively, the following direct link may be used:

[http://www.sheridancollege.ca/Programs and Courses/Full-Time Programs/2012\\_2013\\_Viewbook.aspx](http://www.sheridancollege.ca/Programs and Courses/Full-Time Programs/2012_2013_Viewbook.aspx)

## Section 13: Economic Need

### 13.1 Viability of the Proposed Credential

#### Current Education Levels

The challenge inherent in gauging educational attainment is that data is often aggregated and thus includes a broad range of occupations and/or is out dated (e.g. Canada’s 2006 Census data). For this report, two sources were included. Table 1 reflects the educational attainment of occupations that comprise a broader, more aggregated classification, (professional occupations in business and finance) which includes *auditors, accountants, financial analysts and investment professionals*. Between 2004 and 2009 a degree was the highest level of education attained by the majority of people employed in these occupations within the City of Toronto. On average this represents about 62% of the total each year.

The data presented in table 2 is based on the Canadian census data and is more specific to *financial auditors and accountants* specifically. Comparing the data from 2000 and 2005 suggests that while the largest share of the total had a certificate or diploma as of 2000, there was an increase in the proportion of people with a degree in 2005.

Table 1: Education Levels - Toronto’s Professional Occupations in Business and Finance

Highest Level of Education	Year					
	2004	2005	2006	2007	2008	2009
High School				1,690		
Some Post Secondary	9,750	13,300	10,950	9,830	10,840	13,580
Post Secondary Diploma or Certificate	8,080	6,010	4,230	4,510	5,060	7,270
Degree	23,110	29,160	28,640	29,470	30,480	33,070
<b>TOTAL</b>	<b>40,940</b>	<b>48,470</b>	<b>43,820</b>	<b>43,810</b>	<b>46,380</b>	<b>53,920</b>

Source: City of Toronto Economic Development

Table 2: Education Levels – Canada’s Financial Auditors and Accountants (2000 and 2005)

Level of Education	2000		2005	
	No. Of Financial Auditors and Accountants	Proportion of the Total	No. Of Financial Auditors and Accountants	Proportion of the Total
Certificate or Diploma below the Bachelor’s Level	75,650	50%	65,645	42%
Bachelor’s Degree	53,865	36%	63,050	40%
University Certificate, Diploma or Degree above the Bachelor’s Level	20,270	13%	28,735	18%
<b>Total</b>	<b>149,785</b>		<b>157,430</b>	

Source: City of Toronto Economic Development

### **Certification Requirements for the Accounting Profession**

Table 3 profiles the three primary certifications for the accounting profession. All three require a bachelor’s degree prior to their completion. It should be noted as well, that in order for Sheridan graduates to qualify for the CA, the proposed BBA program must be a ‘four year 120 academic credit hour degree’. Moreover, internship and Co-op work experiences are considered extra-curricular and therefore do not contribute to the 120 academic credit hours.

*Table 3: Certification Requirements for the Accounting Profession*

CGA	CMA	CA
<p>Candidates generally have a bachelor’s degree prior to beginning their PACE studies. Those who do not must earn one prior to certification. (Source: CGA)</p>	<p>Students must have a recognized university or applied College degree and have completed the required specified courses. (Source: CMA)</p>	<p>The core academic requirement for qualification consists of a 4-year university degree.</p> <p>Students are required to successfully complete Institute prescribed university degree-credit courses that cover all the topics in <i>The UFE Candidates’ Competency Map</i>.</p> <p>Business degree programs at most Ontario universities offer all or most of the Institute prescribed courses.</p> <p>Students are encouraged to fulfil the 51-credit-hour requirement as part of an integrated university 4-year, 120-academic-credit-hour degree program.’(Source: ICAO)</p>

### **Accounting Career Path and Education Requirements**

Table 4 identifies a broad range of job titles comprising the accounting profession. A large scale analysis of job postings to confirm the education requirements for these jobs is beyond the scope of this report. However, evidence provided in the table comes from a trusted secondary source and is coupled with a brief independent scan of some of the reputable online job sites.

In general the majority of ‘senior level’ positions within the accounting profession require a minimum of a degree as well as the completion a professional designation. There is on the other hand, greater variability in the education requirements of both entry level and intermediate level positions. Within this context ‘entry level’ refers to positions that require up to two years experience, ‘intermediate level’ refers to positions that require between two and five years experience, and ‘senior level’ positions generally require more than five years experience. Positions that include *accountants, auditors* and *analysts* (at the entry, intermediate and senior level) require a degree as well as *enrolment* in the CGA/CMA certification. On the other hand, ‘clerk’ type positions (at the entry, intermediate or senior level), require either a degree OR a diploma, but no certification requirements are specified.

Table 4: Job Titles and Requirements for Positions Comprising the Accounting Profession

Job Title	Years of Experience	Level of Education Required	Certification Requirements
<b>Entry Level Jobs</b>			
Accounts Payable Clerk	0 to 2	Diploma/Degree	Not Specified
Audit Clerk I	0 to 2	Diploma/Degree	Not Specified
Billing Clerk	0 to 2	Not Specified	Not Specified
Cost Accountant I	0 to 3	Degree	Enrolled in CGA/CMA
Financial Analyst I	0 to 3	Degree	Enrolled in CGA/CMA
Internal Auditor I	0 to 3	Degree	Enrolled in CGA/CMA
Payroll Clerk I	0 to 3	Not Specified	Not Specified
Accountant I	0 to 3	Degree	Enrolled in CGA/CMA
Accounting Clerk I	0 to 3	Not Specified	Not Specified
<b>Intermediate Level Jobs</b>			
Audit Clerk II	2 to 4	Diploma/Degree	Not Specified
Bookkeeper	2 to 4	Diploma/Degree	Not Specified
Accounting Clerk II	2 to 5	Not Specified	Not Specified
Budget Analyst II	2 to 5	Degree	Enrolled in CGA/CMA
Cost Accountant II	2 to 5	Degree	Enrolled in CGA/CMA
Financial Analyst II	2 to 5	Degree	Enrolled in CGA/CMA
Internal Auditor II	2 to 5	Degree	Enrolled in CGA/CMA
Payroll Clerk II	2 to 5	Not Specified	Not Specified
Tax Accountant II	2 to 5	Degree	CA/CMA/CGA/MBA preferred
Accountant II	2 to 5	Degree	Enrolled in CGA/CMA
<b>Senior Level Jobs</b>			
Accounting Clerk III	5 to 7	Not Specified	Not Specified
Accountant III	5 to 7	Degree	Completed CGA/CMA
Internal Auditor III	5 to 7	Degree	Completed CGA/CMA
Accounts Payable Manager	7 to 10	Degree	Completed CGA/CMA
Accounts Payable supervisor II	7 to 10	Degree	Completed CGA/CMA
Accounts Payable/Receivable Mgr.	7 to 10	Degree	Completed CGA/CMA
Assistant Controller	7 to 10	Degree	Completed CGA/CMA
Assistant Treasurer	7 to 10	Degree	Completed CGA/CMA
Branch Manager	7 to 10	Degree	Completed CGA/CMA
Budget Manager	7 to 10	Degree	Completed CGA/CMA
Claims Manager	7 to 10	Degree	Completed CGA/CMA
Cost Accountant Manager	7 to 10	Degree	Completed CGA/CMA
Financial Analysis Manager	7 to 10	Degree	Completed CGA/CMA
General Account Manager	7 to 10	Degree	Completed CGA/CMA
Payroll Manager	7 to 10	Degree	Completed CGA/CMA
Tax Manager	7 to 10	Degree	CA/CMA/CGA/MBA preferred

*Source: Canada Salary Survey and Workopolis.com*

### **Discussions with Industry Representatives**

Although only five industry representatives were interviewed for this research, each one represents reputable placement consulting firms for the accounting profession, and thus has extensive knowledge of the industry and its trends. While generalizations cannot be made, the information nevertheless provides some insights into this changing field.

Evidence from our discussions suggests that employers continue to seek candidates who have either completed their certification or have at minimum, their bachelor’s degree so they can begin the certification process (table 5).

While there is a need for individuals to fill a broad range of positions, employers are increasingly seeking candidates to fill more of the analytical roles, which typically require a degree. Skills for these positions such as *budgeting and forecasting* have been identified as being in high demand but short supply. Other jobs in high demand that do not necessarily require a degree include *accounting clerks*. One respondent has indicated however, that the educational requirements for entry level positions are increasing as more employers seek candidates with a degree to fill them. Whether this is a growing trend or not is difficult to ascertain with such a small sample.

*Table 5: Discussions with Industry Representatives – Jobs in Demand*

<b>Contact:</b>	<b>Key Jobs in Demand</b>	<b>Discussion Notes</b>
Representative #1 Account Executive ProCount Staffing	Junior Accountant, Accounts Payable and Financial Analyst as well as Management Accountants who have planning, budgeting, variance analysis and forecasting skills.	Of these positions, financial analysts typically require a degree. The demand is high and the supply for these positions is low. Employers are increasingly requesting enrolment in CGA or CMA.
Representative #2 Account Executive ProCount Staffing	Accounting Clerk, Junior Accountant and Financial Analyst, particularly within the consumer packaged goods industry.	Work experience is highly valued – coop experience can count towards that. University degrees (as opposed to college diplomas) are ranked higher when it comes to employer preference and salaries.
Representative #3 Manager of Professional Programs, CMA	There is a high demand for people with the CMA. The big demand is coming from the consumer packaged goods industry.	Although graduates from colleges are highly valued, they tend to be lacking specifically in some of the basic accounting skills (e.g. contribution margins and accounting fundamentals – like how to crunch numbers). Sheridan’s current program is exceptional however.
Representative #4 Division Manager, Hays Recruiting	Financial Analysts	Skills in high demand and short supply are technical in nature (e.g. accounting software) as well as analytical such as budgeting and forecasting. We expect the demand for financial analysts (who require a degree) to be consistently high through 2011.
Representative #5, Consultant Robert Half International	An increase in more strategic oriented positions like financial analyst.	The education requirements for entry level jobs are increasing – most employers seek nothing less than a degree. This includes positions for accounting clerks. Companies are willing to pay for individuals to pursue certification as long as they have a degree. This is part of their ongoing strategy to promote from within.

***Employer Preference for a Business Administration or a Commerce Degree***

While the demand for a degree in this field seems to be increasing, there does not appear to be a preference for one credential over another (in this case, the Bachelor of Business Administration vs. the Bachelor of Commerce degree). This is based on evidence generated from our review of current job postings coupled with information gleaned from industry representatives (table 6).

Table 6: Excerpts from Industry Representatives Regarding the Preference for a BBA or BCom

Contact	Notes
Robert Half International	The majority of our client's ask for a university degree, period. On occasion they may prefer one over the other, but rarely has that been a deciding factor.'
CMA	We have graduates from non-business programs who are well in demand because of their more rounded education. Employers are looking more at grades and extracurricular activities than at the title of the degree'.
Alistair Houghton Division Manager Recruiting experts in Accounting & Finance Hays Recruiting	I have never had a client specify between a BBA and a BComm. Generally my clients are more concerned that a candidate has a degree and about what additional programs they are now moving into (CGA, CMA etc.).
Dominique Lecocq, CA, Associate Director, Education ICAO	From our perspective, a degree can be in any discipline, provided that it features 120 academic credits (internship and/or Co-op terms credits if any are in addition to the 120 credit hours). The degree need not include the 51 credit hour requirement as the latter is needed for eligibility to enroll in the Institute's Professional Program, while the former is needed for registration as a CA student.

### Industry Projections – Jobs in Demand

Recent evidence compiled by Robert Half International identifies *business analysts, financial analysts, controllers, accountants, accounting clerks, and billing/collections* staff as the six accounting positions currently in high demand in Canada (table 7). Although the report does not specify the education qualifications for these positions, our research suggests that most (e.g. *analysts, controllers and accountants*) require a degree.

Table 7: Job Titles in Demand – The Accounting Profession

Job Title	Reasons for Demand
Business Analysts	Companies are seeking to maximize their computer systems and improve efficiencies and profitability.
Financial Analysts	Companies are seeking staff with expertise in evaluating financial plans, forecasts and budgets and identifying opportunities to enhance profits.
Controllers	Controllers and assistant controllers are being added to organize to oversee accounting operations, enhance accounting and internal control systems and assist with growth initiatives.
Staff and Senior Accountants	Entry level candidates are being sought to perform essential duties (e.g. maintaining general ledger, compiling financial reports and overseeing payroll and accounts payable and receivable.
Accounting Clerks	Accounting clerks and booking professionals are highly sought after – particularly those with degrees
Billing/Collections Staff	Companies are seeking people with strong customer service and communication who can manage customer accounts.

2011 Salary Guide, Robert Half International, 2010

### Earnings and Education

Table 8 provides an overview of the earnings difference for selected occupations within the accounting/finance professions, based on education level. In this case, the data is specific to people between the age of 24 and 44 years. It should be noted however, that it is difficult to equate earnings with education since there are other variables impacting this relationship. As well, the data provided in this

table is based on the 2006 census and is somewhat outdated. Nevertheless, it provides a general comparison that reflects increased earnings for individuals with a bachelor’s degree.

*Table 8: Occupational Groups and Yearly Earnings by Education (For People Aged 24-44 Years)*

<b>Occupation</b>	<b>Certificate or Diploma</b>	<b>A Bachelor’s Degree</b>	<b>Earnings Difference</b>
Financial Auditors and Accountants	\$42,934	\$58,057	\$15,123
Financial Analysts	\$55,072	\$72,506	\$17,434

*Source: Statistics Canada 2006 Census Data*

Table 9 provides an overview of the earnings for some of the positions identified as being in demand within the accounting profession. Although no distinctions can be made based on education level (or other variables such as age and experience) each of these positions has been identified by the same source, as requiring a degree.

*Table 9: Range of Earnings for Selected Positions within the Accounting and Finance Profession*

<b>Job Title</b>	<b>Low End</b>	<b>Median</b>	<b>High End</b>
Financial Analyst I	\$54,531	\$61,699	\$69,050
Budget Analyst	\$61,387	\$67,143	\$75,523
Financial Analyst II	\$65,345	\$75,058	\$83,132

*Source: www.salarysurvey.com*

### **Industry Trends**

- A Profession Undergoing Rapid Change
- The Disappearance of Low Value-Added Services
- An Increasing Demand for Specialists
- Technology Innovation
- Sustainability

Over the next decade the state of the global accounting profession will undergo rapid change, prompting new levels of business agility and flexibility, as well as the acquisition of new skills, knowledge and standards.<sup>1</sup> At the same time some of the low-value added or easily automated services, may disappear due to competition, automation and outsourcing.<sup>2</sup>

At the same time growing business complexity including regulatory changes and increasing client expectations, are expected to favour accounting specialists.<sup>3</sup> Adding to this is an aging boomer cohort whose need for advice on financial planning, retirement, estate planning and elder care, increases this demand for specialization.<sup>4</sup>

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<sup>1</sup>Intuit (2011) Intuit 2020 Report - Future of the Accounting Profession

<sup>2</sup> Ibid.

<sup>3</sup> Ibid.

<sup>4</sup> Ibid.



Changes in the technologies used by the accounting profession are also expected to increase rapidly over the next ten years.<sup>5</sup> This in combination with advanced analytical tools, larger data sets and mobile computing, are predicted to reshape the profession, shifting the focus from computation to consulting.<sup>6</sup> Accountants will increasingly be expected to analyze business information, support decisions and provide strategic advice.<sup>7</sup> Many will therefore assume new roles as consultants and advisors, providing more in the way of performance management and decision support.<sup>8</sup>

Recent evidence suggests that large companies across Canada, the UK and the US, have formal sustainability strategies in place.<sup>9</sup> Sustainability drivers that include regulatory compliance, risk management and the need to achieve a competitive advantage in a global world, emphasize the importance of the accounting and finance function.<sup>10</sup> The extent to which sustainability is integrated into the organization depends to a large extent on the skills and competencies of accountants to facilitate effective implementation, accurate measurement and credible reporting.<sup>11</sup> It is predicted that this will pave the way for opportunities for both finance and accounting managers to assume leading roles in sustainability efforts.<sup>12</sup>

Global data suggests that while employers are taking a cautious approach to staffing investments, in light of the recent recession, they recognize the cost effectiveness of hiring people early in their careers to groom and promote them as their skills develop.<sup>13</sup> Hiring at the entry level is expected to be strongest in countries such as Canada where employers anticipate increased professional development investments in an effort to retain employees.<sup>14</sup>

The recent economic crisis also underscores the importance of bringing accounting professionals who understand risk and finance, into strategic discussions.<sup>15</sup> Many employers are therefore seeking candidates who possess some of the skills currently lacking within their organization so they can quickly join the ranks of top executives, and assume greater positions of responsibility.<sup>16</sup>

Although the demand for accountants is expected to be consistent across industries, findings from the 2009 third annual Global Leadership Survey (IFAC) indicate that the demand will be particularly high within the *public practice/accounting, advisory, tax and other services* sectors (figure 1). Moreover, it is expected that the high demand in these areas will remain the same for the next few years while public sector/government and academia will become growing areas of interest.<sup>17</sup>

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<sup>5</sup> Van der Stede, Wim A. and Malone, Roger (2010) Accounting Trends in a Borderless World, Chartered Institute of Management Accountants

<sup>6</sup> Ibid.

<sup>7</sup> Ibid.

<sup>8</sup> Ibid.

<sup>9</sup> AICPA, CICA and CIMA (2010) Evolution of Corporate Sustainability Practices: Perspectives from the UK, the US and Canada

<sup>10</sup> Ibid.

<sup>11</sup> Ibid.

<sup>12</sup> Ibid.

<sup>13</sup> Robert Half (2010) Global Financial Employment Monitor 2010-2011

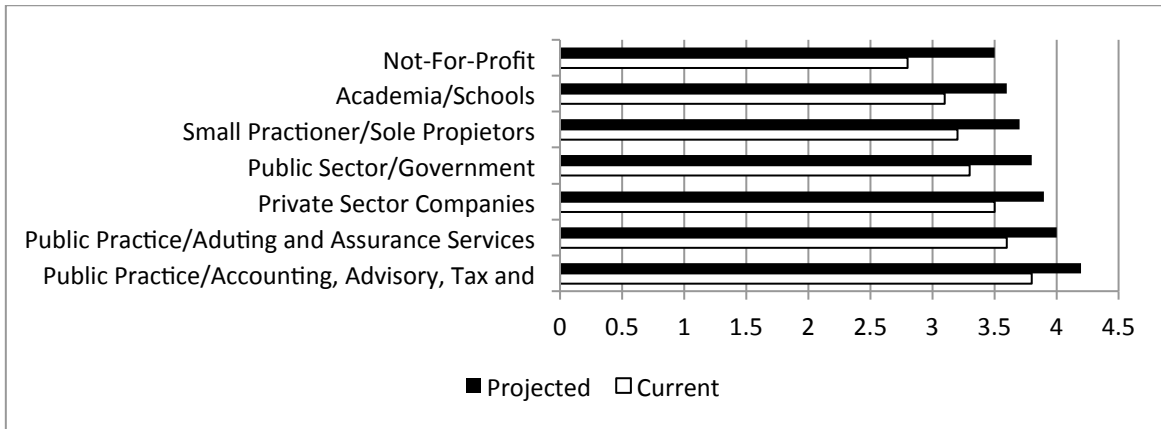
<sup>14</sup> International Federation of Accountants (2010) 2009 Third Annual Global Leadership Survey

<sup>15</sup> Van der Stede, Wim A. and Malone, Roger (2010) Accounting Trends in a Borderless World, World Congress of Accountants

<sup>16</sup> Ibid.

<sup>17</sup> International Federation of Accountants (2010) 2009 Third Annual Global Leadership Survey, IFAC <http://web.ifac.org/publications/ifac-policy-position-papers-reports-and-comment-letters/reports-1#2009-third-annual-global-le>

Figure 1: Demand for Professional Accountants – By Industry (Current and Projected)



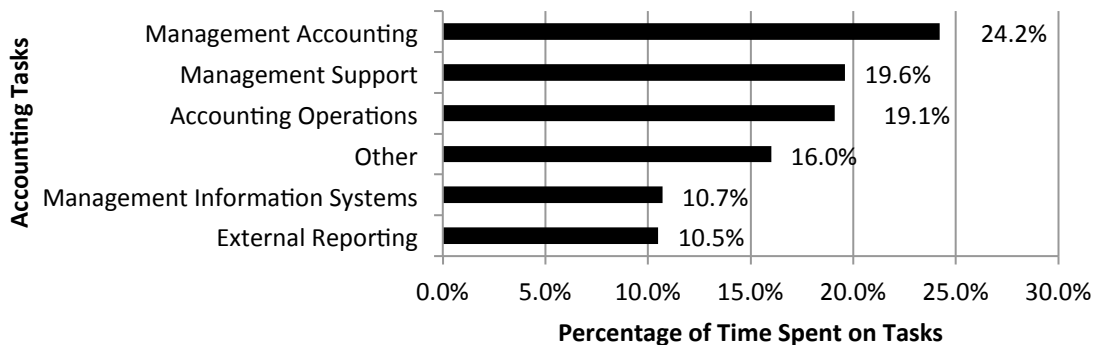
Note: Responses are based on a scale from 1.0 (Low) to 5.0 (High), n=110 presidents and chief executive officers from IFAC’s member bodies and associations. Source: 2009 Global Leadership Survey

### Knowledge and Skill Requirements

Accelerated by the most recent financial crisis, the roles and responsibilities of accounting and finance professionals have slowly been shifting from the recording of an organization’s financial health to working in a broad based partnership with top executives.<sup>18</sup> This momentum towards greater responsibility and roles that add value is predicted to continue across the globe.<sup>19</sup>

Evidence from the recent CIMA survey suggests that the growing concentration on management control has resulted in a heightened responsibility for cost controls, more detailed and frequent reports, and more scrutiny on capital projects.<sup>20</sup> Of the more than 5,000 accounting and finance professionals surveyed, most indicated that they were currently dividing their time between more valued added roles such as management-accounting and accounting operations, with both functions (combined) representing more than 43% of their time on the job (figure 2).<sup>21</sup>

Figure 2: The Percentage of Time Spent on Accounting and Accounting Related Tasks



Source: International Federation of Accountants

<sup>18</sup> International Federation of Accountants (2010) 2009 Third Annual Global Leadership Survey

<sup>19</sup> Chartered Institute of Management Accountants (2010) Accounting Trends in a Borderless World

<sup>20</sup> Ibid.

<sup>21</sup> Ibid.

Evidence provided by Robert Half International suggests that employer expectations are high when it comes to hiring accounting professionals.<sup>22</sup> Many for example, are keen to recruit only the top performers who possess the skills their internal staff currently does not have.<sup>23</sup> Skills in demand include the *ability to conduct detailed financial and cost analyses, the ability to understand the trends impacting business, as well as knowledge of international financial reporting standards* (table 10).

Table 10: Skill Requirements for Accounting Professionals (Identified by Global Financial Leaders)

- The ability to conduct detailed financial and cost analyses
- The ability to help companies understand trends impacting the business and identify costs savings
- Expertise in tax, regulatory compliance and financial reporting
- Knowledge of International Financial Reporting Standards (publicly traded and publicly accountable organizations)
- Strong Analytical Skills
- Strong Communication Skills
- Technology Proficiency (Advanced knowledge of Excel and company-specific enterprise resource planning systems).
- CA, CGA and CMA designations

n=6,300 global financial leaders

Source: Robert Half International, 2011

## 13.2 Employment Potential of Sheridan BBA Accounting Graduates

### *Viability of the Accounting Profession in General*

It is estimated that the accounting profession is one that will continue to be in demand since occupations within this category are often not affected the same way as others when it comes to economic downturns.<sup>24</sup> On the contrary, accountants typically become more in demand during these times.<sup>25</sup> It is expected as well, that growth in the number of new businesses coupled with the growing need for greater financial accountability and efficiency will continue to fuel this demand.<sup>26</sup>

Accountants and financial managers currently have a place on *Canada's Priority Occupation List*. In general this list identifies occupations deemed in demand by the Government of Canada as part of their strategy to address the country's ongoing skills shortage.<sup>27</sup> Jobs identified on this list are high in demand but low in supply.<sup>28</sup> The talent shortage is said to be particularly acute for accounting professionals with five years experience coupled with certification.

### *Retirement Projections*

While the projected demand for occupations in Canada varies by skill levels, it is expected that the overall demand will be strongest (with respect to both expansion demand and retirements), in occupations requiring post secondary education.<sup>29</sup> Among these occupations demand is projected to be particularly

<sup>22</sup> Robert Half International (2011) 2011 Salary Guide: Accounting and finance

<sup>23</sup> Ibid.

<sup>24</sup> www.canadavisa.com <http://www.canadavisa.com/financial-auditors-accountants-1111.html>

<sup>25</sup> Ibid.

<sup>26</sup> Ibid.

<sup>27</sup> Ibid.

<sup>28</sup> Ibid.

<sup>29</sup> HRSDC (2007) Looking Ahead: A Ten Year Outlook for the Canadian Labour Market

strong in positions that require a university degree.<sup>30</sup> This is because employment is expected to grow by an average of 1.6% annually, while an average of 2.5% of the workforce will have to be replaced each year due to retirements.<sup>31</sup>

According to the latest report from HRSDC, accounting and finance specialists are among the most sought after professionals in Canada.<sup>32</sup> Although the retirement rate for accountants (and auditors) is slightly below the average for all occupations in Canada, it is expected that 77,000 people will have retired from the profession between the year 2006 and 2015.<sup>33</sup> The president of the Institute of Chartered Accountants estimates that within Ontario however, 1/3 of the 32,000 chartered accountants are currently over the age of fifty.<sup>34</sup>

### **Employment Projections – Canada and the US**

In Canada accounting occupations have experienced higher than average employment growth in the past and it is predicted that future growth will be slightly higher than the average between 2006 and 2015 (table 11).

*Table 11: Employment Growth – Accounting Occupations in Canada (1988-2015)*

Job Title	Annual Rate of Employment Growth	
	Past Growth	Future Growth
	1988-2005	2006-2015
All Occupations	1.4%	1.1%
Auditors, Accountants and Investment Professionals	2.4%	1.3%
Administrative and Regulatory Occupations	2.7%	1.4%
Finance and Insurance Administrative Occupations	1.3%	1.1%

*Source: HRSDC Looking Ahead: A Ten Year Outlook for the Canadian Labour Market*

Within the US accounting is one of 30 occupations with the largest projected job growth for the next few years.<sup>35</sup> Employment growth for accountants and auditors as well as financial analysts is expected to be greater than the average for all occupations (table 12).

*Table 12: Employment Projections – Accounting Occupations within the US (2008-2018)*

Job Title	Total Employment Growth 2008 to 2018
All	10%
Accountants and Auditors	22%
Financial Analysts	20%

*Source: US Bureau of Labor Statistics*

<sup>30</sup> Ibid.

<sup>31</sup> Ibid.

<sup>32</sup> Ibid.

<sup>33</sup> Ibid.

<sup>34</sup> Ibid.

<sup>35</sup> US Bureau of Labor Statistics ([www.bls.gov](http://www.bls.gov))

### Employment Growth within the City of Mississauga

The GTHA (Greater Toronto and Hamilton Area) is expected to be the primary economic engine in Ontario despite the recent slowdown, with employment forecasted to grow to 4.3 million jobs by 2031.<sup>36</sup> Within the GTHA the City of Mississauga has had steady employment growth for the last thirty-one years and it is predicted that between 2008 and 2031 it will continue to maintain a strong employment base with employment forecasted to increase from 450,000 to 519,000.<sup>37</sup>

The largest share of employment growth for 2008-2031 is expected to come from *major office* employment with an increase of 28% or 45,000 jobs.<sup>38</sup> More than 80% of major office employment is concentrated within the planning districts that Sheridan’s new campus will be integral to (e.g. City Centre).<sup>39</sup> This is also an area where employment density is expected to be the highest.<sup>40</sup>

### Labour Force Location Quotients:

Table 13 provides an overview of the labour force location quotients for the sectors comprising the City of Mississauga, Brampton and Toronto (see notes below table for a definition). In general, the sectors that will employ graduates of this proposed program (highlighted) have above average quotients for two of the cities, suggesting a high degree of concentration of potential employers. Individual accounting firms for example, are typically found within both the Finance and the Professional, Scientific and Technical Services sector (see table 14 for details). Both sectors are highly concentrated within both the City of Mississauga and the City of Toronto.

Table 13: Labour Force Location Quotients by Sector (Mississauga, Brampton and Toronto)

Sector	City of Mississauga	City of Brampton	City of Toronto
Agriculture, Forestry, Fishing and Hunting		0.207	.
Mining and Oil and Gas Extraction		0.264	.
Utilities		0.450	0.65
Construction		0.884	0.67
Manufacturing		1.53	
Transportation and Warehousing	1.55	2.37	
Wholesale Trade	1.63	1.65	0.87
Retail Trade		0.979	
Information and Cultural Industries		0.817	2.03
Finance and Insurance	1.43	0.927	1.92
Real Estate and Rental and Leasing		0.907	1.63
Professional, Scientific and Technical Services	1.23	0.738	1.71
Management of Companies and Enterprises	1.50	1.08	
Administrative and Support, Waste Management and Remediation Services		1.21	1.14
Educational Services		0.627	0.95
Health Care and Social Assistance		0.652	0.81
Arts, Entertainment and Recreation		0.483	1.21
Accommodation and Food Services		0.689	0.95
Other Services (except Public Administration)		0.859	1.09
Public Administration		0.535	0.59

<sup>36</sup> City of Mississauga (2010) Mississauga Growth Forecast: Employment 2008-2031, Mississauga Data ([www.mississauga.ca/data](http://www.mississauga.ca/data))

<sup>37</sup> Ibid.

<sup>38</sup> Ibid.

<sup>39</sup> Ibid.

<sup>40</sup> Ibid.

Location quotients measure how specialized a geographic area is in a particular industry. The location quotient is defined as the ratio of an industry’s share of the local economy to that industry’s share of the Canadian or provincial economy. A location quotient near 1 indicates an average level of specialization, below 1 is below average, and above 1 is above average.

*Table 14: A Description of Three Economic Sectors*

<b>Administrative and Support, Waste Management and Remediation</b>	<b>Management of Companies and Enterprises</b>	<b>Professional, Scientific and Technical Services</b>
<b>Support Services:</b> Office Administrative, Facilities, Employment, Business, Security, and Waste.	<b>Companies:</b> Bank Holding, Holding Management, Investment Holding, Management Offices (subsidiary).	<b>Services:</b> Legal, Accounting, Architectural, Specialized Design, Management and Consulting, Research and Development, Advertising and Marketing.

### 13.3 Competitive Analysis

#### ***Comparable Ontario University Degree Programs***

Most Ontario universities offer degree programs with a specialization in accounting. The range of credentials in this field includes Bachelor of Accounting, Bachelor of Business Administration, Bachelor of Business Management and Bachelor of Commerce degrees (table 15). There are at least six (6) graduate level master’s programs with a specialization in Accounting that are being offered by Ontario Universities (table 16).

*Table 15: Comparable Degree Programs Offered at Ontario Universities*

<b>Institution</b>	<b>Credential</b>	<b>Pre-Requisites</b>	<b>Program</b>	<b>Certifications</b>
Algoma University @ Brampton	Bachelor of Business Administration	Note: Note a direct program for high school graduates.	Accounting	Specific courses in this degree may also be applied toward certification in the CA, CMA and CGA as follows: CA: 13 courses, CMA: 19, CGA: 15 courses
Brock University	Bachelor of Accounting	Ontario secondary school students or graduates must present the Ontario Secondary School Diploma (OSSD). An overall average of 70 percent on six Grade 12 U or M courses is the minimum required for consideration, but a higher average will be required for most programs since the number of qualified applicants normally exceeds the spaces	Accounting	Fully accredited by the CA, CMA and CGA.

*Sheridan College Institute of Technology and Advanced Learning*

<b>Institution</b>	<b>Credential</b>	<b>Pre-Requisites</b>	<b>Program</b>	<b>Certifications</b>
		available.		
	Bachelor of Business Administration/ Honors	Required 4U Subjects: English (ENG4U), two 4U maths (Note: the cut-off is the high 70's)	Accounting, Entrepreneurship, Finance, General Management, HR Management, Marketing, Operations Management and Public Administration.	All of the courses required for the CMA, CFA, CSP (Canadian Sales Professional) and CHRP are offered.
	Bachelor of Business Administration Coop	Required 4U Subjects: English (ENG4U), two 4U maths (Note: the cut-off is the low 80's)	Accounting, Entrepreneurship, Finance, General Management, HR Management, Marketing, Operations Management and Public Administration.	All of the courses required for the CMA, CFA, CSP (Canadian Sales Professional) and CHRP are offered.
Carlton University	Bachelor of Commerce	OSSD with six Grade 12 courses at the 4U or 4M (U/C) level (prerequisite courses must be at the 4U level)	Accounting, Finance, Information Systems, International Business, Management People and Organizations, Marketing, Operations Management and Supply Chain Management	Students who successfully complete Sprott's B. Com with a concentration in accounting can complete all of the academic courses required to write the professional entry exams for accreditation as a CA, CMA, CGA
Guelph University	Bachelor of Commerce	ENG4U; MHF4U; 1 additional 4U math; plus 3 additional 4U or 4M credits.	Accounting, HR Management, Management Economics & Finance and Marketing Management	The accounting major provides graduates with the academic requirements for the postgraduate pursuit of a professional accounting designation (CMA, CA or CGA).
Lakehead University	Bachelor of Administration	Completion of the Ontario Secondary School Diploma (OSSD); A minimum of 6 Grade 12U or M courses, or equivalent plus minimum 70% average	Accounting, Economics, Marketing, Organizational Studies	
	Bachelor of Commerce	Completion of the Ontario Secondary School Diploma	Accounting, Business Economics, Business	Honours Bachelor of Commerce students

*Sheridan College Institute of Technology and Advanced Learning*

<b>Institution</b>	<b>Credential</b>	<b>Pre-Requisites</b>	<b>Program</b>	<b>Certifications</b>
		(OSSD); A minimum of 6 Grade 12U or M courses, or equivalent plus minimum 70% average	Finance, General Management, Human Resources Management/Industrial Relations, International Business, Information Systems, and Marketing.	with the required accounting courses are exempt from the first of two entrance exams for the Certified Management Accountant professional designation.
McMaster University	Bachelor of Commerce	Five courses including One of: English 30-1, English 30-2 Two of: Pure Math 30, Math31, Applied Math 30	Bachelor of Commerce with minors in: Finance, Accounting and Financial Management, Business Information Systems	Courses in the Commerce program can help to meet the requirements for a variety of professional designations including the CA, CMA, CGA AND CHRP
Nipissing University	Bachelor of Business Administration	OSSD and a minimum of six 4U and/or 4M courses.	Accounting, Economics, Marketing, Organizational Studies, or Technology Management.	CA, CMA, CGA AND CHRP
	Bachelor of Commerce	An overall average of 70% on a combination of six 4U and/or 4M courses, including required 4U courses is the minimum required for full-time admission consideration	Financial Services	CA, CMA, CGA AND CHRP
University of Ontario (Oshawa)	Bachelor of Commerce	Completion of the Ontario Secondary School Diploma (OSSD); and six 4U and M courses.	Accounting, E-Commerce, Finance, General, HR and Marketing	CA, CMA, CGA
Queen's University	Bachelor of Commerce	Completion of the Ontario Secondary School Diploma (OSSD); and six 4U and M courses.	Accounting	
Ryerson University	Bachelor of Business Management	Ontario Secondary School Diploma (OSSD) or equivalent with a minimum of six Grade 12 U or M courses including the following program specific requirements (a minimum overall average of 70% )  English (ENG4U preferred), Mathematics [One of: Advanced Functions (MHF4U), Calculus and Vectors (MCV4U) or Mathematics of Data Management (MDM4U)]	Accounting, Finance, Global Management, Law and Business, Marketing Management, Economics and Management Science, Entrepreneurship, Finance, HR Management, Marketing Management	Students earn degree credits towards a CA, CGA, or CMA designation



*Sheridan College Institute of Technology and Advanced Learning*

<b>Institution</b>	<b>Credential</b>	<b>Pre-Requisites</b>	<b>Program</b>	<b>Certifications</b>
		The minimum grade(s) required in the subject prerequisites (normally in the 70% range) will be determined subject to competition.		
University of Toronto	Bachelor of Commerce	Ontario Secondary School Diploma with six Grade 12 U/M subjects including ENG4U MCV4U is required for programs with the calculus prerequisite	Accounting, Finance & Economics, Management, Commerce & Finance	Students earn degree credits towards a CA, CGA, or CMA designation
University of Waterloo	Bachelor of Accounting and Financial Management	4U English with a final grade of at least 75% 5 additional 4U or 4M courses Completion of the Accounting and Financial Management Admissions Assignment (AFMAA) Grade 12U Advanced Functions Grade 12U Calculus and Vectors, Recommended: Data Management and Accounting (low to mid 80's average)	Accounting and Finance	Accredited by the CMA and the ICAO. Students can challenge the exams for the CFA
Western	Bachelor of Management and Organizational Studies	English, ENG4U <i>Two of:</i> • Advanced Functions, MHF4U • Calculus and Vectors, MCV4U • Math of Data Management, MDM4U and a minimum average of 80%	Accounting, Organization and Management, Finance and Administration, Organizational and Human Resources,	Students earn degree credits towards a CA, CGA, or CMA designation
Wilfrid Laurier	Bachelor of Business Administration	One of ENG4U, EWC4U or ETS4U, MHF4U at 70%; one of MCV4U or MDM4U Note: Prerequisite courses calculated in admission average.	Accounting, Finance, Marketing,	Students earn degree credits towards a CA, CGA, or CMA designation
York University	Bachelor of Business Administration	An Ontario Secondary School Diploma OSSD and a minimum of six Grade 12 4U or 4M courses, including ENG4U (Francophone applicants can present FRA4U, FEF4U or FIF4U instead of ENG4U) all faculty- or program-specific prerequisites	Accounting, Economics, Entrepreneurship and Family Business, Finance, International Business, Marketing, Operations Management and Information systems, Organizational Studies and Strategic Management.	Students can work toward one of the three professional accounting designations: Chartered Accountant (CA), Certified Management Accountant (CMA), Certified General Accountant (CGA).

*Table 16: Graduate Level (Masters) Programs in Accounting (Ontario)*

<b>University</b>	<b>Program</b>
Brock	Master of Accountancy
	International Master of Accountancy
Ryerson	Masters of Management and Professional Accounting
Toronto	Master of Management and Professional Accounting
Waterloo	Master of Accounting
	Master of Quantitative Finance
	Master of Taxation
Western	Masters of Science in Statistics and Actuarial Sciences
York	Master of Financial Accountability

*Source: Association of Canadian Colleges and Universities*

### **Comparable Ontario College Programs**

There are four colleges within Ontario that currently offer a degree program with a specialization in accounting (table 17). Three of these programs are Bachelor of Applied Business degrees while Humber’s program is a Bachelor of Commerce degree program.

*Table 17: Comparable Business Accounting Degrees within Ontario Colleges*

<b>College</b>	<b>Program</b>	<b>MTCU</b>	<b>Credential</b>	<b>Date of Implementation</b>
Conestoga	Accounting, Audit and Information Technology	80103	Bachelor of Applied Business Degree	2009
George Brown	Accounting (Major)	80201	Bachelor of Applied Business Financial Services	2002
Humber	Accounting	na	Bachelor of Commerce	na
Seneca	International Accounting And Finance	80104	Bachelor of Applied Business Degree	2005

*Source: Ministry of Training, Colleges and Universities*

## **13.4 Potential Applicants**

### **High School Students**

Compared to the province as a whole, the City of Mississauga traditionally has a younger population which is largely due to the influx of migrants.<sup>41</sup> Between 2001 and 2006 the annual rate of growth for Mississauga’s population was 1.9%.<sup>42</sup> It is expected that this rate of growth will slow down to .5% per year as the City transitions into more of a maturing community. In 2006 the number of people aged 0-19 years comprised 27% percent of the City’s total population.<sup>43</sup> By 2031 this segment is expected to comprise 19% of the total.<sup>44</sup>

<sup>41</sup> City of Mississauga (2010) Mississauga Growth Forecast Population 2008-2031, Planning and Development [www.mississauga.ca/data](http://www.mississauga.ca/data)

<sup>42</sup> Ibid.

<sup>43</sup> Ibid.

<sup>44</sup> Ibid.

**Sheridan Students (Transferring from the Business diploma program)**

Evidence provided by Sheridan’s Career Center indicates that since 2008 approximately 61% of Sheridan’s business students each year have sought guidance from the centre for information on furthering their education at Universities.

*Table 18: Sheridan Business Students’ Interest in Pursuing Further Education at Universities*

	2008/09	2009/10	2010/11
Total No. of Students Seen by Career Center	252	246	168
Total No. of Students Who Want to Pursue Further Education at University	147	152	104

*Source: Sheridan College Career Services*

**Academic Preparedness of Potential Applicants – Sheridan Business Degree Programs**

At the time of this report (2011) Sheridan’s Faculty of Business is currently offering one degree program in business (Global Business Management). On average, thirty-two percent (32%) of the students that have applied to this degree each year have met the academic requirements (table 19).

*Table 19: Total Number of Applicants and Offers to Sheridan’s Global Business Management Degree*

Fall 2009		Fall 2010		Winter 2010		Fall 2011		Winter 2011	
Total Apps	Met Requirements	Total Apps	Met Requirements	Total Apps	Met Requirements	Total Apps	Met Requirements	Total Apps	Met Requirements
324	116	314	113	96	21	233	103	121	27

*Source: Sheridan College Registrar’s Office*

**13.5 Applicant Demand**

**Primary Research**

In the winter of 2011 a survey was administered to the business classes of five select high schools from the Halton and Peel region. High schools included; Sandalwood in Brampton-Peel, Holy Trinity in Oakville, Erindale Secondary School in Peel, St Thomas Aquinas in Halton and Loyola Secondary School in Peel.

This survey is not predictive in its design and it is therefore not expected to reflect the academic intentions of a larger population – in this case, Ontario high school students. The sampling methodology is convenience based therefore the results simply provide a glimpse into what students’ intentions are with respect to further education, and their interest in the proposed BBA program.

It should be noted that the majority of respondents had already chosen their program of study at the time of the survey. Students who were bound for a business university degree, were asked to state their preference if the same program was currently available at both a University and a College. The majority selected the University degree over the College degree (figure 3).

Figure 3: Response to the Question 'If the same business degree program was offered at a University and a College, which one would be your FIRST choice?' (n=95)

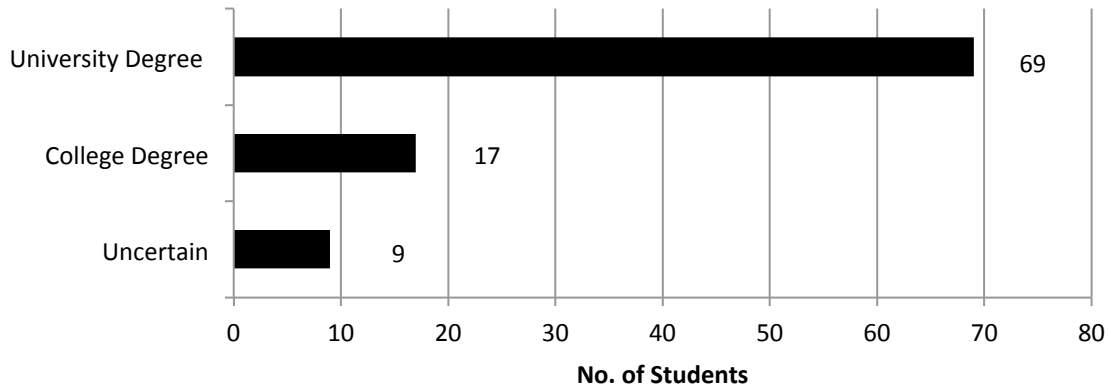


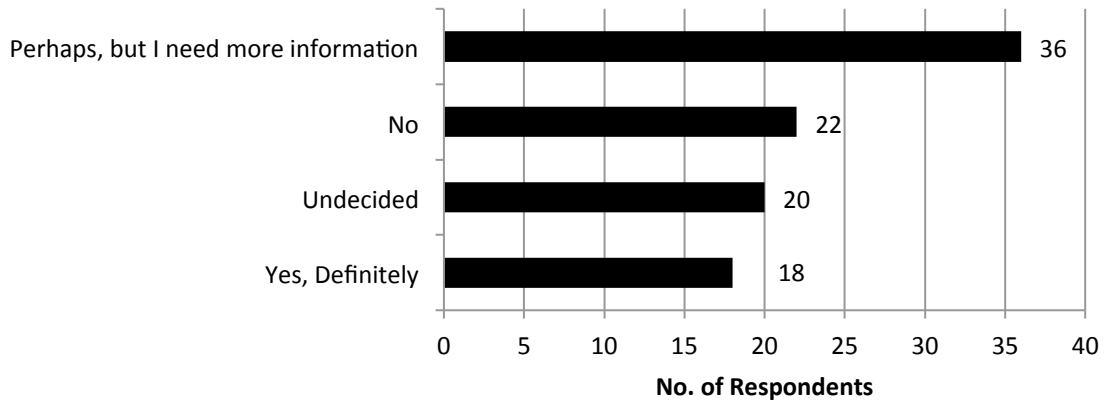
Table 20 provides an overview of some of the comments given by the respondents regarding their choice of a University degree over a College degree. It is clear from the responses that University degrees are perceived as providing greater value and prestige than a College degree, something that is influenced in part, by family and parents.

Table 20: High School Students' Reasons for Choosing a University Degree over a College Degree

- Family/Parents Influence
- Safer Option
- Better Quality
- Looked upon favourably by others – better recognition, higher status
- Globally accredited
- Employers prefer university degree
- Gives you more career options
- The coop programs at university are great
- Greater value

After providing students with a brief description of Sheridan's proposed program, students were asked if they would apply to Sheridan's proposed business degree if it was currently available. Of the 95 students that answered the question, 18 said that 'yes' they definitely would apply to it, while 36 indicated that 'perhaps' they would but needed more information (figure 4).

Figure 4: Response to the question 'If Sheridan's proposed Business Degree program was currently available, would you apply to it?'

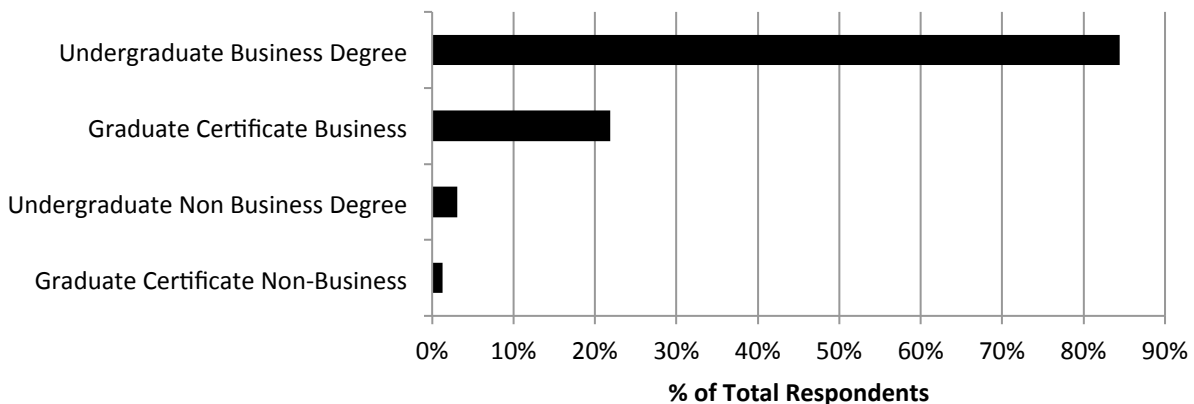


In the winter of 2011 an online survey was administered to the current Sheridan business students from their respective disciplines (including Accounting, Finance, Human Resources and Marketing). An electronic link was distributed to approximately 860 students and a total of 200 surveys were completed, yielding a response rate of 23%.

It should be noted that this survey is not predictive in its design and it is therefore not expected to reflect the academic intentions of a larger population – in this case, future Sheridan students. The sampling methodology is convenience based, and the results are retrospective, thus they only provide a glimpse into what current Sheridan business students' intentions are.

Overall the results demonstrate a high level of interest in further education. Of the 199 students that responded to the question for example, 148 said they would be pursuing academic studies after graduating from their program at Sheridan. The majority of these respondents are interested in pursuing an undergraduate business degree (figure 5).

Figure 5: Responses to the Question 'If applicable, what type of further education will you be pursuing?' (n=165)



There appears to be a high level of interest in Sheridan’s proposed program. More specifically, of the 189 respondents 99 said that yes they definitely would apply if it was currently available (figure 6). 65 of the respondents said that ‘perhaps’ they would but ‘needed more information’. Only 10 indicated that ‘no’ they were not interested. The responses to this question did not vary by academic discipline (table 21).

Figure 6: Response to the question ‘If Sheridan’s proposed business degree was currently available, would you apply to it?’ (n=189)

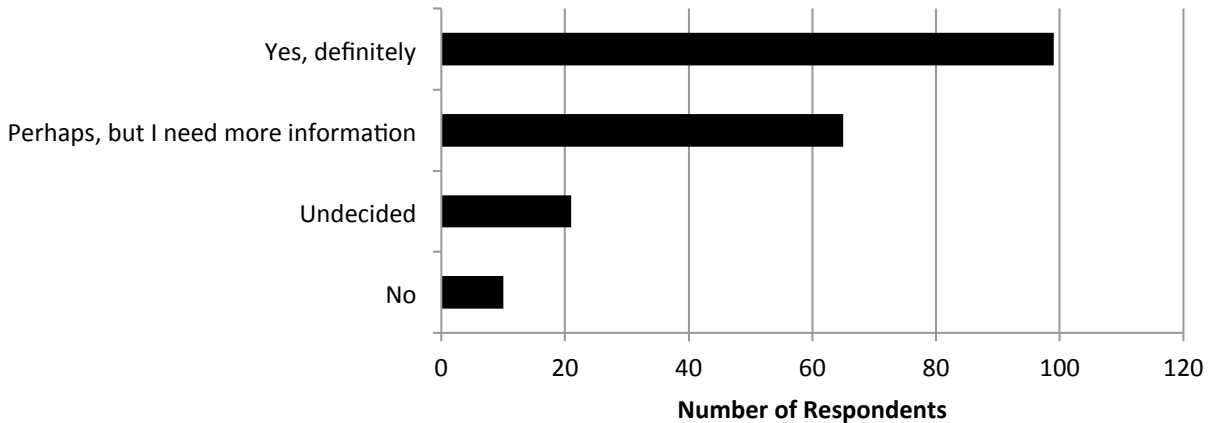


Table 21: Response to the question ‘If Sheridan’s proposed business degree was currently available, would you apply to it?’ by academic discipline

Discipline	Total that answered Question	Yes	Perhaps	Undecided	No
Accounting	84	43	32	8	1
Finance	15	13	1	1	
HR	56	29	16	7	4
Marketing	37	15	14	4	4

Sheridan business students are also interested in pursuing their professional certifications. The majority of those students in accounting are keen to pursue their CGA, while fewer are interested in pursuing the CMA. Although the CA certification was not included as a major category, six students identified it as the ‘other’ certification they were keen to pursue.

Table 22: Number of Students Interested in Pursuing their Professional Certification, by Discipline

	Accounting	Finance	HR
	n=87	n=15	n=49
CGA	56	5	1
CMA	21	2	
CHRP	3		47
CA	6		
CFP		2	
PFP		1	
CFA	1	1	1

**Secondary Research – Business Degrees within Ontario Universities**

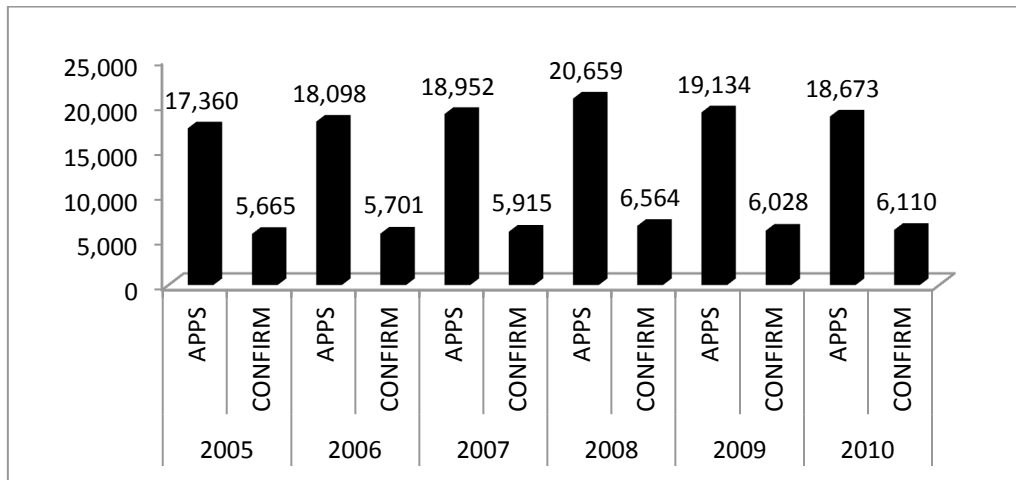
There appears to be a healthy interest in Ontario business degrees. In 2008 the number of students that selected a business degree as their first choice peaked at 20,659, reflecting an increase of 19% since 2005 (table 23). Since then the number of applicants has declined by close to ten percent (10%). Part of this could be attributed to the fact that there are more than twenty business degree programs currently being offered within the Ontario college system.

Table 23: 1<sup>st</sup> Choice Applicants and Confirmations – Ontario University Business Degrees (2005-2010)

	YEAR											
	2005		2006		2007		2008		2009		2010	
	Apps	Confirm	Apps	Confirm	Apps	Confirm	Apps	Confirm	Apps	Confirm	Apps	Confirm
<b>Secondary</b>	11,006	4,199	11,631	4,218	12,208	4,412	13,085	4,729	12,303	4,474	12,223	4,490
<b>Non-Secondary</b>	6,354	1,466	6,467	1,483	6,744	1,503	7,574	1,835	6,831	1,554	6,450	1,620
<b>Total:</b>	17,360	5,665	18,098	5,701	18,952	5,915	20,659	6,564	19,134	6,028	18,673	6,110

Source: Ontario University Application Center

Figure 7: 1<sup>st</sup> Choice Applicants and Confirmations – Ontario University Business Degrees (2005-2010)



Source: Ontario University Application Center

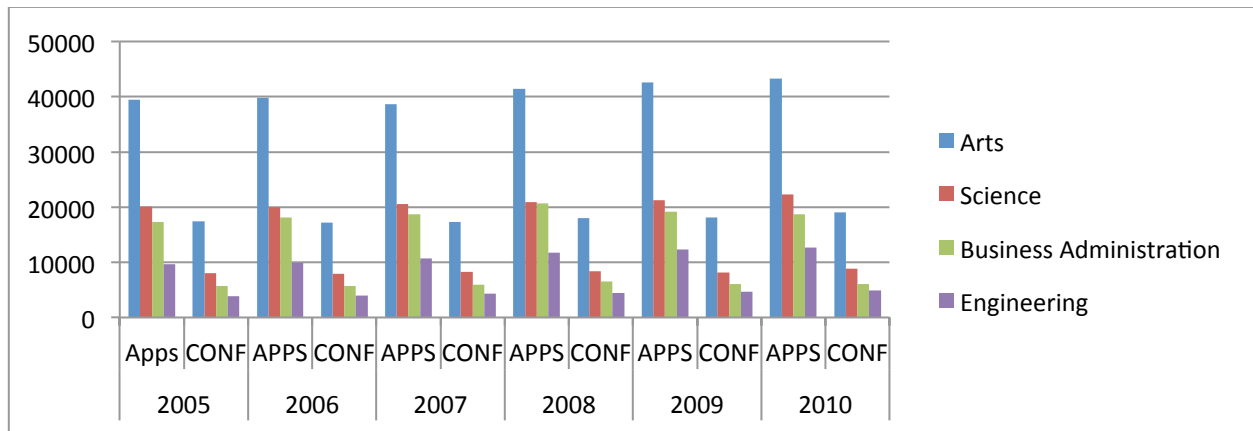
Business Administration continues to be one of the top three choices among university applicants. However, while business degrees have experienced a slight decrease in the number of applicants since 2008, both the Arts and Science degrees have experienced increases (table 24).

Table 24: Applications and Confirmations (Arts, Science and Business Degrees)

	2005		2006		2007		2008		2009		2010	
	<i>Apps</i>	<i>Conf</i>	<i>Apps</i>	<i>Conf</i>	<i>Apps</i>	<i>Conf</i>	<i>Apps</i>	<i>Conf</i>	<i>Apps</i>	<i>Conf</i>	<i>Apps</i>	<i>Conf</i>
Arts	39,516	17,377	39,863	17,167	38,621	17,322	41,416	18,026	42,550	18,152	43,237	19,102
Science	20,086	7,994	20,035	7,924	20,517	8,224	20,885	8,339	21,283	8,157	22,320	8,884
Business Administration	17,360	5,665	18,098	5,701	18,718	5,915	20,659	6,564	19,134	6,028	18,673	6,110
Engineering	9,636	3,910	9,890	3,952	10,655	4,282	11,738	4,440	12,329	4,648	12,646	4,846
Fine Arts	6,165	1,976	6,079	1,848	6,465	2,055	6,540	2,072	6,662	2,191	6,610	2,348
Physical Health Education	4,763	1,549	4,833	1,651	4,948	1,712	4,379	1,588	4,625	1,722	4,869	1,866
Environmental Studies	799	552	783	502	822	543	1,433	641	1,428	630	1,402	608
Journalism	1,688	490	1,723	629	1,935	400	1,873	436	1,973	429	3,584	410
Nursing	3,322	1,289	3,556	1,289	4,367	1,494	4,916	1,424	5,333	1,377	3,562	1,388
Education	2,339	760	2,569	793	2,889	984	2,284	841	2,343	896	2,532	1,022
Total	105674	41562	107429	41456	109937	42931	116123	44371	117660	44230	119435	46584

Source: Ontario University Application Center

Figure 8: Applications and Confirmations – Arts, Science, Business and Engineering Degree Programs (Ontario Universities)



Source: Ontario University Application Center

Looking at institutional specific data within the GTA, the number of students that enrolled in McMaster’s business degree peaked in 2007/08 at 829 but declined by 30% in 2009/2010. It is difficult to ascertain the cause of this decline without additional information (table 25 and figure 9).

Ryerson University on the other hand, has been experiencing a steady increase in the number of student enrolments for their Bachelor of Business Management degree program. Between 2002/2003 and 2010/2011 for example, the number of enrolments increased by 104% (table 26 and figure 10).

York University on the other hand, experienced a significant decline in the number of applicants to their business degree program, from close to 12,000 in 2008 to 3,665 in 2009 (table 27 and figure 11). This



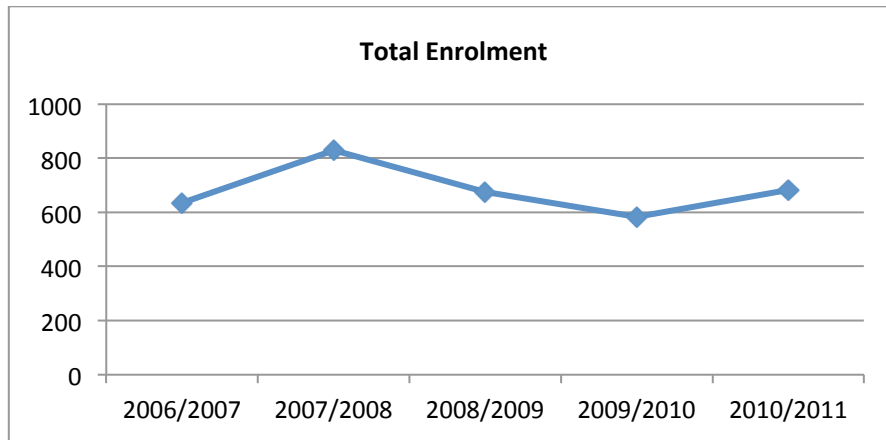
could be attributed in part to the faculty strike that occurred during this time. Despite the decline in applicants however, the program maintained a steady number of qualified registrants.

Table 25: Enrolments in McMaster’s Bachelor of Commerce Degree Program (2006-2011)

2006/2007			2007/2008			2008/2009			2009/2010*			2010/2011		
FT	PT	Total	FT	PT	Total	FT	PT	Total	FT	PT	Total	FT	PT	Total
606	29	635	799	30	829	646	29	675	558	24	582	649	32	681

Source: Institutional Research, McMaster University

Figure 9: Enrolments in McMaster’s Bachelor of Commerce Degree Program (2006-2011)



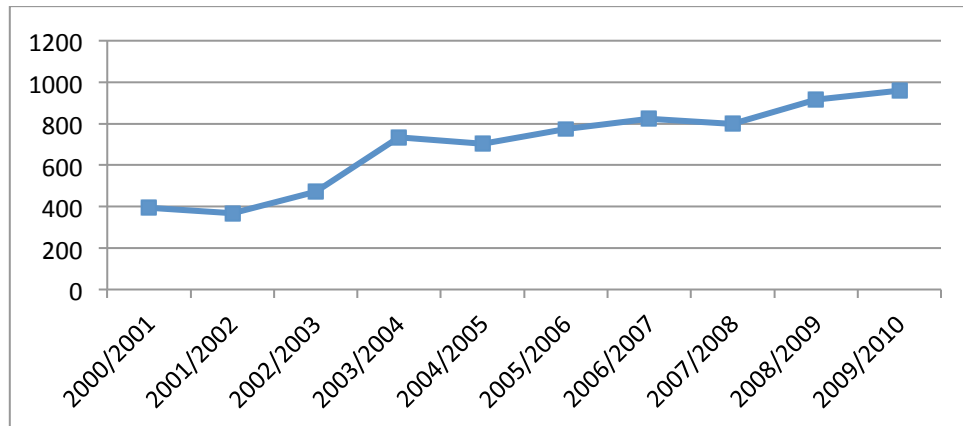
Source: Institutional Research, McMaster University

Table 26: Enrolments in Ryerson’s Bachelor of Business Management Degree Program (2000-2010)

2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010
395	368	472	734	702	773	825	799	916	959

Source: Institutional Research, Ryerson University

Figure 10: Enrolments in Ryerson’s Bachelor of Business Management Degree Program (2000-2010)



Source: Institutional Research, Ryerson University

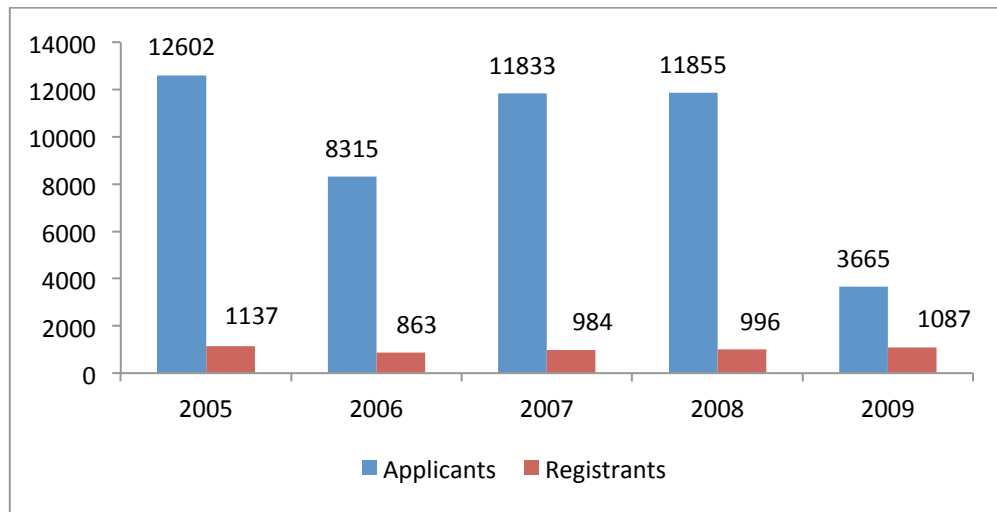
Table 27: Applicants and Registrants for the York University \*Business Degree Programs (2005-2009)

2005		2006		2007		2008		2009	
APPS	REG	APPS	REG	APPS	REG	APPS	REG	APPS	REG
12,602	1,137	8,315	863	11,833	984	11,855	996	3,665	1087

\*Includes Commerce, Management and Administration

Source: Institutional Research, York University)

Figure 11: Applicants and Registrants for the York University Business Degree Programs (2005-2009)



Source: Institutional Research, York University

### Secondary Research – Business Degrees within Ontario Colleges

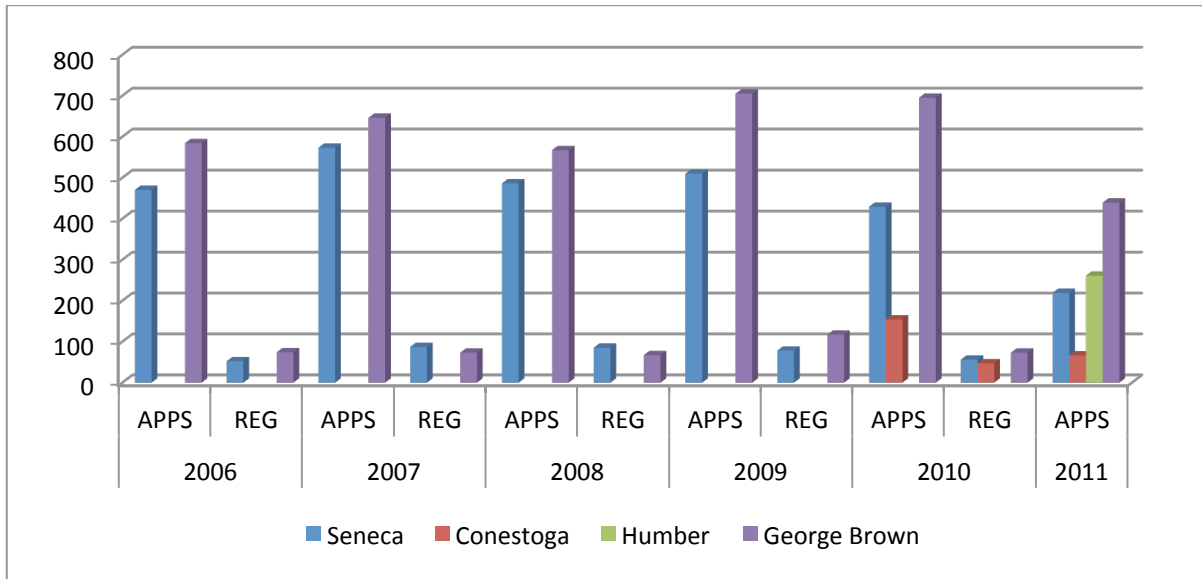
There are currently four business degree programs with a specialization in Accounting, within the Ontario college system. Of the four programs George Brown and Seneca have been the longest running. George Brown’s program has attracted the largest share of applicants (table 28 and figure 12).

Table 28: Applicants and Registrants – Accounting Degree Programs (George Brown, Conestoga, Seneca and Humber)

	2006		2007		2008		2009		2010		2011
	APPS	REG	APPS	REG	APPS	REG	APPS	REG	APPS	REG	APPS
Seneca	470	52	573	87	486	85	510	78	429	56	219
Conestoga									154	47	66
Humber											261
George Brown	584	74	646	73	567	67	705	117	695	73	439

Source: OCAS

Figure 12: Applicants and Registrants – Business Degree Programs (Accounting Specialisation)



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## 13.7 Job Advertisements

Employment Postings

Source: www.procountstaffing.com

**Date:** February 2010

**City:** Toronto

**Title:** Project Accounting Analyst - Permanent - 21967

**Salary:** \$60,000.00+/yr

### **Project Accounting Analyst**

Our client is a publicly traded and emerging company in the mining industry and is offering an exciting and rewarding opportunity for the right candidate. They are looking to add a Project Accounting Analyst to their team of talented and dedicated finance professionals.

### **About the Role**

- Control of project expenditures including scrutinizing for proper authorization of purchase commitments and payment decisions
- Recordkeeping for work-in-progress and completed fixed assets, analysis of project data and development of processes and controls in the Company's accounting and asset management/maintenance systems
- Management of the project costing versus budgets and timely reconciliation of purchase commitments and work breakdown structure balances to third-party project management reports
- Participate in monthly project cost projection updates and their reporting and communicate the extent of costs incurred and highlighting areas of concern relative to the budget
- Provide accurate and timely month-end reports on project commitments and expenditures as required for internal and external financial reporting
- Represent Finance at the weekly construction project status meetings

### **About You**

- Strong understanding of mining or construction projects
- Minimum of 5 years of experience in a similar capacity on other large capital projects
- CMA/CGA designated or enrolled is strongly preferred
- Advanced proficiency with Excel and large ERP systems
- Excellent communication skills, comfortable with liaising with senior level management
- Willingness to travel (up to 5 weeks per year or 10%)

### **Designations Required**

Our client requires a designated accountant (CGA or CMA) or near completion for this role.

### **How to Apply**

Please apply by clicking the “Apply Now” button below and follow the instructions to submit your résumé. If you are already registered with us, please contact your Senior Recruiter. Please quote job 21967.

Thank you for your interest in this role. One of our Recruiters will be in touch with you if your profile meets the requirements for the role and the expectations of our clients. Please note that all candidates must be permitted to work in Canada to be considered for this opportunity.

**City:** Toronto

**Title:** Intermediate Auditor - Permanent - 21974

**Salary:** \$60,000.00+yr

We have an excellent opportunity for an Intermediate Auditor to join a rapidly growing mining organization. This is a newly created position and they are looking for individuals with 1-2 years audit experience who want to further develop their skills.

The position will see you working under the direction of the Director of Capital Expenditures, supporting the organization by evaluating internal controls including various locations across South America. Applicants MUST be fluent in Spanish or Portuguese.

Duties include timely completion of audit reports, presenting solutions to any problems encountered and providing reports that clearly articulate any risk exposure and control recommendations to mitigate risk.

**About You**

- CMA/CGA/CIA designated or enrolled
- 1-2 years audit experience (internal or from firm)
- Must be fluent in Spanish or Portuguese
- Excellent verbal and report writing skills
- Proficiency with Excel, Word and PowerPoint
- Willing to travel up to 30-40%

**Designations Required**

Our client requires a designated accountant (CGA, CMA, or CIA) or enrolled for this role.

**How to Apply**

Please apply by clicking the “Apply Now” button below and follow the instructions to submit your résumé. If you are already registered with us, please contact your Senior Recruiter. Please quote job 21974.

Thank you for your interest in this role. One of our Recruiters will be in touch with you if your profile meets the requirements for the role and the expectations of our clients. Please note that all candidates must be permitted to work in Canada to be considered for this opportunity.

**About Us**

Lannick Group of Companies includes Lannick Recruitment, which recruits professionals in Finance and Accounting, Technology, Law, Government Services and Executive Support for mid- to senior-level permanent and contract roles; and Pro Count Staffing, which places high calibre junior to intermediate accounting professionals in temporary and permanent roles. Our singular focus on finding the right fit for candidates and companies alike has helped individuals and organizations succeed for 25 years.

**City:** North York

**Title:** Intermediate Accountant - Permanent - 21921

**Salary:** \$40,000.00+/yr

Our client is one of Canada's leading financial institutions. They are looking to add an Intermediate Accountant to their team of talented professionals. The Intermediate Accountant is primarily responsible for the processing of accounting entries related to investments and treasury area accurately on a timely basis.

#### **About the Role**

- Process accounting entries for investments, derivatives and treasury transactions
- Prepare schedules and back-up supporting documents for month-end close
- Assist in the daily and monthly closing process
- Perform daily interest and foreign exchange reasonability
- Investigate and clear items in the suspense and clearing accounts
- Prepare and book the monthly/quarterly loan loss provision entries and maintain necessary documentation
- Ensure that general ledger balances are reconciled to supporting schedules
- Ad-hoc projects as required

#### **About You**

- University degree with a business/finance major
- CMA/CGA enrolled
- 1-3 years of experience, with strong knowledge of derivative products
- Excellent interpersonal and communication skills
- Self Starter who is able to learn quickly and complete tasks independently with inquisitive personality

#### **Designations Required**

Our client requires candidates who are enrolled in a professionally designated program (CGA or CMA) for this role.

#### **How to Apply**

Please apply by clicking the "Apply Now" button below and follow the instructions to submit your résumé. If you are already registered with us, please contact your Senior Recruiter. Please quote job 21921.

Thank you for your interest in this role. One of our Recruiters will be in touch with you if your profile meets the requirements for the role and the expectations of our clients. Please note that all candidates must be permitted to work in Canada to be considered for this opportunity.

#### **About Us**

**Lannick Group of Companies** includes **Lannick Recruitment**, which recruits professionals in Finance and Accounting, Technology, Law, Government Services and Executive Support for mid- to senior-level permanent and contract roles; and **Pro Count Staffing**, which places high calibre junior to intermediate accounting professionals in temporary and permanent roles. Our singular focus on finding the right fit for candidates and companies alike has helped individuals and organizations succeed for 25 years

**City:** Toronto

**Title:** Management Accountant - 21758

**Salary:** \$70,000.00+/yr

**About the Role**

- Consolidation of monthly results and estimates, quarterly plan updates and annual budget financial results for one of the divisions
- Produce and analyze all supporting reports including cash-flows, variance analysis, sensitivities, and any other analysis required to support the main reports
- Analyze operating costs to identify main variations and communicate finding to management for decision-making purposes
- Special projects as needed, examples may include systems implementation, audit control, and scenario analyses on possible capital projects
- Reconciliation and analysis of G/L accounts, ensuring that all outstanding items are researched and resolved in a timely manner
- Act as a liaison with external auditors for the annual year-end and interim audit, providing timely response to any audit queries
- Act as a liaison with site operations for Corporate Office
- Ad-hoc reports and analysis as required

**About You**

- CMA/CGA designated or final stages
- 4-5 years of experience in financial reporting, budgeting and consolidation
- Experience in the mining industry is preferred
- IFRS knowledge would be an asset
- Advanced proficiency with Excel and large ERP systems
- Excellent communication skills, comfortable with liaising with senior level management

**Designations Required**

Our client requires a designated accountant (CGA or CMA) or near completion for this role.

**How to Apply**

Please apply by clicking the “Apply Now” button below and follow the instructions to submit your résumé. If you are already registered with us, please contact your Senior Recruiter. Please quote job 21758.

Thank you for your interest in this role. One of our Recruiters will be in touch with you if your profile meets the requirements for the role and the expectations of our clients. Please note that all candidates must be permitted to work in Canada to be considered for this opportunity.



**City:** Toronto

**Title:** Property Accountant - Permanent - 21920

**Salary:** \$55,000.00+/yr

Our client is currently looking for a full-time Property Accountant to join their team. Reporting to the Accounting Manager you will be responsible for all financial accounting and analysis for large retail properties.

This is an excellent opportunity for individuals to take the next step in their career and grow with a reputable and successful organization!

**About the Role**

- Monthly reporting, including month-end closes, actual to budget variance analysis, GST returns, bank reconciliations, etc.
- Preparing quarter-end audit packages and liaising with auditors
- Drafting annual financial statements and cost statements
- Preparing annual tenant operating cost and realty tax billings
- Preparing annual operating and capital budgets
- Assist with the integration of newly acquired properties

**About You**

- University Degree in accounting or business administration
- 3-5 years retail or commercial property accounting experience
- Must possess advanced Excel skills
- Excellent communication skills
- Ability to build strong relationships and liaise with various staff and departments

**Designations Required**

Our client prefers candidates pursuing their accounting designation (CGA or CMA) for this role.

**How to Apply**

Please apply by clicking the “Apply Now” button below and follow the instructions to submit your résumé. If you are already registered with us, please contact your Senior Recruiter. Please quote job 21920.

Thank you for your interest in this role. One of our Recruiters will be in touch with you if your profile meets the requirements for the role and the expectations of our clients. Please note that all candidates must be permitted to work in Canada to be considered for this opportunity.

## Section 14: Duplication

Accounting professionals are needed in both private and public sector organizations. Canadian post-secondary institutions have responded to the educational needs of people interested in, or currently employed in the accounting field, by developing and offering a range of accounting undergraduate degrees, two and three year diplomas, and certificates. Many programs are responding to the changes felt throughout the business world by offering more courses in areas that reflect marketplace needs, such as internal auditing, enterprise risk management, forensic accounting, financial statement analysis and ethics. There is a very high degree of similarity amongst the programs at universities and colleges since they all incorporate educational requirement for at least one of the accounting designations.

### 14.1 Similar College Programs

In this section of the comparative summary, programs offered by Ontario colleges have been clustered by credential and duration. The college analysis starts with the related degrees offered in the CAAT system. This is followed by an examination of three-year Ontario College Advanced Diplomas, and then two-year Ontario College Diplomas.

#### *College Degree programs*

Degrees with an applied focus such as these meet the degree-level standard established by the Post - Secondary Education Quality Assessment Board. There are currently four colleges in Ontario that offer a degree related to Accounting.

<b>Institution: Humber College</b>
<b>Program Name &amp; Credential:</b> Bachelor of Commerce Accounting
<b>Program Description:</b> The program examines the theoretical considerations underlying accounting and develops skills in the applied aspects of the profession. Introductory courses provide a fundamental understanding of a variety of business disciplines giving students a sound understanding of business functions and their relationships. This is followed by more in-depth study of accounting. Breadth courses will enrich and extend students' understanding of the professional field and include courses in the arts and humanities, social sciences and natural sciences.  The program emphasizes critical thinking, analytical skills, communications and leadership. Areas of study include: marketing, law, economics, operations management, ethics, human resources management, organizational behaviour, financial accounting, management accounting, financial management, taxation, audit, strategic management, statistics and quantitative analysis, as well as a strong general education breadth component.
<b>Analysis of Similarities and Differences:</b>  <b>Similarities:</b> <ul style="list-style-type: none"><li>• Both programs are required to meet the same degree-level standard.</li><li>• Both programs include breadth electives, and are built on a platform of core business courses in the first two years, followed by an accounting specialization in upper years.</li><li>• Basic business and accounting courses are similar; Humber requires 39 courses, while Sheridan requires 40 courses to graduate.</li><li>• Both programs require breadth courses. Sheridan requires 8 while Humber requires 6.</li><li>• Both programs require one work/internship term.</li><li>• Both Humber and Sheridan expect to receive transfer credit recognition from all three professional</li></ul>

accounting bodies in Ontario (CGA, CMA, and CA).

**Differences:**

- Students in the Sheridan BBA Accounting will be able to apply for an optional four-semester Co-op program, which will allow them to gain additional industry experience. One of the Co-op work terms satisfies the internship requirement.
- Students in the Sheridan BBA Accounting have the flexibility to focus on accounting exclusively, or broaden their understanding of business by choosing from one of three Interdisciplinary Business areas in the areas of Corporate Social Responsibility & Sustainability, Innovation & Entrepreneurship, or International Business.
- Students in the Sheridan BBA Accounting have the option of selecting from a wide range of business electives in the four other proposed BBA degrees in Marketing Management, Finance, Human Resources and Supply Chain Management.
- Students in the Sheridan BBA Accounting undertake an Integrated Industry Project that requires them to work in a multi-disciplinary team to address a complex, real world problem or opportunity for an external client. Alternatively, they can undertake a Research Thesis that allows them to demonstrate research and analytical skills to prepare them for further research-oriented education or career options.
- The Sheridan BBA Accounting program is committed to developing the whole student and incorporates as a mandatory component a *Creative Learning Portfolio* as a way to enable deeper learning and student success.
- The Humber degree includes a course in E-Commerce and Computerized Accounting, while Sheridan's does not.

The Sheridan BBA Accounting has core accounting curriculum similarities to the Humber degree. However, there are key differentiating features for the Sheridan degree: greater emphasis on integration of all key business functional areas, the Integrated Industry Project (or Research Thesis), the Interdisciplinary Business areas, the wide range of business electives in the four other proposed BBA degrees, a greater number of required general liberal education electives, the four term optional Co-op program and the Creative Learning Portfolio.

**Institution: Conestoga College**

**Program Name & Credential:** Bachelor of Business Administration Accounting, Audit & Information Technology (Applied Degree)

**Program Description:**

The program addresses the need for professional accountants and auditors with information technology expertise. The curriculum combines theory, integrated applied projects, and paid Co-op work terms. A variety of appropriate technologies are used throughout the program to facilitate students' learning. This program requires 48 courses (40 program courses and 8 Liberal Arts courses; 5 Liberal Arts electives are mandated while 3 are chosen by students.)

**Analysis of Similarities and Differences:**

**Similarities:**

- Both programs are required to meet the same degree-level standard.
- Both programs include breadth electives, and are built on a platform of core business courses in the first two years, followed by an accounting specialization in upper years.
- Basic business and accounting courses are similar.
- Conestoga courses receive transfer approval for all Foundation & Advanced Level CGA courses; Sheridan expects to receive the same.

**Differences:**

- Students in the Sheridan BBA Accounting will be able to apply for an optional four-semester Co-op program, which will allow them to gain additional industry experience. One of the Co-op work terms satisfies the internship requirement.
- Students in the Sheridan BBA Accounting have the flexibility to focus on accounting exclusively, or broaden their understanding of business by choosing from one of three Interdisciplinary Business areas in the areas of Corporate Social Responsibility & Sustainability, Innovation & Entrepreneurship, or International Business.
- Students in the Sheridan BBA Accounting have the option of selecting from a wide range of business electives in the four other proposed BBA degrees in Marketing Management, Finance, Human Resources and Supply Chain Management.
- Students in the Sheridan BBA Accounting undertake an Integrated Industry Project that requires them to work in a multi-disciplinary team to address a complex, real world problem or opportunity for an external client. Alternatively, they can undertake a Research Thesis that allows them to demonstrate research and analytical skills to prepare them for further research-oriented education or career options.
- The Sheridan program is committed to developing the whole student and incorporates as a mandatory component a *Creative Learning Portfolio* as a way to enable deeper learning and student success.
- The Conestoga program has a 3 work-term Co-op program while Sheridan has an “up-to- 4” work-term Co-op option.
- The Conestoga program focuses on Accounting and Information Technology, therefore, it includes courses focusing on information technology skills needed by accountants/auditors.
- Students must successfully complete 48 courses of 60 hours (45 hours for Liberal Arts courses) to earn the Conestoga degree while Sheridan requires 40 courses of 42 hours each for all courses.

The Sheridan BBA Accounting has core accounting curriculum similarities to the Conestoga program. Since the Conestoga program specializes in Audit & Information Technology it requires students to take traditional accounting course, as well as additional courses focusing on information technology. There are key differentiating features for the Sheridan degree: greater emphasis on integration of all key business functional areas, the Integrated Industry Project (or Research Thesis), the Interdisciplinary Business areas, the wide range of business electives in the four other proposed BBA degrees, a greater number of choices are available for the breadth electives, the mandatory one term internship, the optional four term Co-op program and the Creative Learning Portfolio.

**Institution: Seneca College**

**Program Name & Credential:** Bachelor of Commerce International Accounting & Finance

**Program Description:**

Students gain a unique accounting education based on the requirements and the competencies set out by the bodies that govern the CA, CGA, and CMA designations, thus enabling them to be job-ready in the Canadian and global business environment. Students study depth and breadth in the areas of accounting, business, finance and technology, as well as effective critical thinking, problem-solving, communication, interpersonal and team skills.

**Analysis of Similarities and Differences:**

**Similarities:**

- Both programs are required to meet the same degree-level standard.
- Both programs and are built on a platform of core business courses in the first two years, followed by an accounting specialization in upper years.
- Basic business and accounting courses are similar.
- Both programs require one work/internship term.

- Seneca courses receive all CGA Foundation & Advanced Level approval; Sheridan expects to receive the same approval.

**Differences:**

- Students in the Sheridan BBA Accounting will be able to apply for an optional four-semester Co-op program, which will allow them to gain additional industry experience. One of the Co-op work terms satisfies the internship requirement.
- Students in the Sheridan BBA Accounting have the flexibility to focus on accounting exclusively, or broaden their understanding of business by choosing from one of three Interdisciplinary Business areas in the areas of Corporate Social Responsibility & Sustainability, Innovation & Entrepreneurship, or International Business.
- Students in the Sheridan BBA Accounting have the option of selecting from a wide range of business electives in the four other proposed BBA degrees in Marketing Management, Finance, Human Resources and Supply Chain Management.
- Students in the Sheridan BBA Accounting undertake an Integrated Industry Project that requires them to work in a multi-disciplinary team to address a complex, real world problem or opportunity for an external client. Alternatively, they can undertake a Research Thesis that allows them to demonstrate research and analytical skills to prepare them for further research-oriented education or career options.
- The Sheridan program is committed to developing the whole student and incorporates as a mandatory component a *Creative Learning Portfolio* as a way to enable deeper learning and student success.
- Seneca requires completion of 44 courses of 42-56 hours for each course while Sheridan is proposing 40 courses of 42 hours each.
- Seneca requires only 3 Liberal Arts electives while Sheridan requires 8. This variance could be the result of differences in the way certain courses such as Economics, Research and Ethics have been categorized. Seneca's program does not allow for student choice in business electives; all courses are prescribed except for the 3 Liberal Studies Electives.

The Sheridan BBA Accounting has core accounting curriculum similarities to the Seneca degree. However, there are key differentiating features for the Sheridan degree: greater emphasis on integration of all key business functional areas, the choice of Business Electives offer students options from the Interdisciplinary Business areas and from a wide range of business electives in the four other proposed BBA degrees, the four term optional Co-op program and the Creative Learning Portfolio.

**Institution: George Brown College**

**Program Name & Credential:** Bachelor of Applied Business Financial Services - Accounting

**Program Description:**

The Bachelor of Applied Business degree with a specialization in accounting will provide students with the skills needed to work in competitive business environments that are continually growing in complexity and globalization. The accounting specialization was designed in consultation with key industry organizations to assist graduates who wish to enhance their careers by pursuing the following professional paths. Students must successfully complete 49 courses and one co-op work term in order to complete their degree. This includes 43 Professional courses (40 mandatory courses and 3 Business electives from within the degree from another major) and 6 Liberal Arts courses of your choice from the Humanities, Social Sciences, or Science.

**Analysis of Similarities and Differences:**

**Similarities:**

- Both programs are required to meet the same degree-level standard.
- Both programs include breadth electives, and are built on a platform of core business courses in the

first two years, followed by an accounting specialization in upper years.

- Basic business and accounting courses are similar.
- Both programs require at least one work/internship term.
- George Brown courses receive all CGA Foundation & Advanced Level approval; Sheridan expects to receive the same approval.

**Differences:**

- Students in the Sheridan BBA Accounting will be able to apply for an optional four-semester Co-op program, which will allow them to gain additional industry experience. One of the Co-op work terms satisfies the internship requirement.
- Students in the Sheridan BBA Accounting have the flexibility to focus on accounting exclusively, or broaden their understanding of business by choosing from one of three Interdisciplinary Business areas in the areas of Corporate Social Responsibility & Sustainability, Innovation & Entrepreneurship, or International Business.
- Students in the Sheridan BBA Accounting have the option of selecting from a wide range of business electives in the four other proposed BBA degrees in Marketing Management, Finance, Human Resources and Supply Chain Management.
- Students in the Sheridan BBA Accounting undertake an Integrated Industry Project that requires them to work in a multi-disciplinary team to address a complex, real world problem or opportunity for an external client. Alternatively, they can undertake a Research Thesis that allows them to demonstrate research and analytical skills to prepare them for further research-oriented education or career options.
- The Sheridan program is committed to developing the whole student and incorporates as a mandatory component a *Creative Learning Portfolio* as a way to enable deeper learning and student success.
- The George Brown degree requires 49 courses of 42-56 hour each, while Sheridan requires 40 courses of 42 hours each. They require 6 courses per semester compared to Sheridan's five courses per semester. Given the Financial Services focus of George Brown's program, it requires additional courses such as The Canadian Financial System and Personal Financial Planning. There also program includes finance-focused business electives such as Mortgage Underwriting and Admin, Estate & Trust Admin, Corporate Governance & Compliance, Applied Bank Financial Management, and Life License.

The Sheridan BBA Accounting has core accounting curriculum similarities to the George Brown degree. However, there are key differentiating features for the Sheridan degree: greater emphasis on integration of all key business functional areas, the Integrated Industry Project (or Research Thesis), a greater number of required general liberal education electives, the four term optional Co-op program and the Creative Learning Portfolio.

### **Three-Year Ontario College Advanced Diplomas**

These diplomas meet the provincial requirements for Ontario College Advanced Diplomas, but not degree-level study. These requirements include:

- Vocational learning outcomes, breadth and depth of knowledge and skills as specified by provincial standards for advanced diplomas, but not the same as the degree-level standards
- Fundamental generic employability skills as defined for college diplomas and advanced diplomas
- 3-5 general education courses but not necessarily of increasing complexity as specified for degree-level study
- Admission requirements as established in Regulations and Minister's Binding Policy Directives, but not equivalent to degree-level admission requirements

**Institutions: Algonquin, Cambrian, Canadore, Centennial, Conestoga, Confederation, Durham, Fanshawe, Fleming, George Brown, Georgian, Humber, Lambton, Loyalist, Northern, Seneca, Sheridan, St. Clair, and St Lawrence Colleges.**

**Program Name & Credential:** Ontario College Advanced Diploma

Business Administration Accounting: Algonquin, Canadore, Centennial, Conestoga, Confederation, Durham, Fanshawe, Fleming, George Brown, Georgian, Lambton, Northern, Sheridan, St. Clair, St. Lawrence

Accounting & Financial Planning: Seneca

Accounting & Finance: Seneca

Accounting: Cambrian, Humber, Loyalist

**Program Description:**

These three-year advanced diploma programs provide students with a foundation in the fundamentals of business studies as well as specialization in accounting. The majority of the programs are built upon the college's two-year business accounting program.

The fundamental business courses are typically offered in the beginning of the program and, while the exact mix of courses varies from institution to institution, there is considerable overlap among them. Courses are generally drawn from the following areas of study: business fundamentals, accounting, marketing, mathematics, finance, statistics, communications, computer software applications, economics, HR administration/ management, entrepreneurship, operations management, organizational behaviour, and business law. The programs also include General Education courses.

Areas of study in the accounting specialization generally include auditing, business mathematics communication, computerized accounting, cost accounting, finance, financial accounting, and taxation. Some of the programs include mandatory or optional work placements, internships, Co-op options or applied projects. Some are mobile computing/laptop programs. All offer articulation options with transfer credit towards a degree.

Each of the 24 Ontario Colleges has its own transfer agreement in place with Certified General Accountants (CGA) of Ontario. The agreement pre-approves qualifying College courses for full transfer exemption from up to ten Foundation Level courses of the CGA professional program of study. Students are required to achieve a minimum B grade in each College course that will be transferred to the CGA program. While the majority of Colleges receive credit for all 10 Foundation Level CGA courses, the number of College courses needed to meet CGA requirement varies by College.

A list of Colleges that are eligible to receive full credit for all 10 of the Foundation Level CGA courses and the number of courses needed to meet that eligibility follows:

Confederation, Loyalist (15);

Canadore, Conestoga (16);

Fanshawe, Humber, La Cite, Seneca, Sheridan, Fleming (17);

Durham, Niagara, Centennial, George Brown, St. Lawrence (18);

Cambrian, St. Clair (20);

College Boreal, Mohawk (21);

Lambton (22);

Northern (23)

Algonquin College's 3 year program provided student with the opportunity to use 15 courses to receive credit for 9 Foundation Level courses.

Some Colleges offer courses that qualify for partial exemption from the Advanced Level of the CGA Ontario professional program of study. Partial exemption means students are exempted from the

Advanced Level course but must write the final exam from CGA. Diploma level courses offered by Colleges do not qualify for full exemption at the Advanced Level of the CGA program of study unless they are taken as part of a College Graduate Certificate program.

**Analysis of Similarities and Differences:**

***Similarities:***

- There are many similarities in the fundamental business and accounting specialization courses offered in the diploma programs listed above, and in Sheridan's proposed BBA Accounting degree program.
- As with the Sheridan degree, many of the diploma programs include applied projects, work terms, internships and/or Co-op options.
- Both the diploma and the degree programs offer courses that will qualify for exemption from CGA Ontario Foundation Level courses, however, the degree will meet the exemption requirements with fewer courses.

***Differences:***

- The courses in the Sheridan BBA Accounting program are more advanced, and there is a significantly higher level of scholarship expected of the students.
- Since Sheridan's BBA Accounting program is comprised of two years of core business courses plus two years of study focused on accounting, graduates of the Sheridan degree program will have a broader background in business and accounting than the graduates of the advanced diploma programs.
- The Sheridan BBA Accounting places a greater emphasis on breadth courses.
- Sheridan's BBA Accounting program includes an Integrated Industry Project that requires students to work in a multi-disciplinary team to address a complex, real world problem or opportunity for an external client. Alternatively, they can undertake a Research Thesis that allows them to demonstrate research and analytical skills to prepare them for further research-oriented education or career options.
- The program places a greater emphasis on strategic thinking, and the development of strong analytical skills.
- Students in the Sheridan BBA Accounting have a wide variety of electives to choose from allowing them to pursue any one of the three professional accounting designations.
- Students in the Sheridan BBA Accounting have the flexibility to focus on accounting exclusively, or broaden their understanding of business by choosing from one of three Interdisciplinary Business areas in the areas of Corporate Social Responsibility & Sustainability, Innovation & Entrepreneurship, or International Business.
- Students in the Sheridan BBA Accounting have the option of selecting from a wide range of business electives in the four other proposed BBA degrees in Marketing, Finance, Human Resources and Supply Chain Management.
- In addition to courses that qualify for exemption from CGA Foundation Level courses, the accounting courses taken as part of the degree program will qualify for full exemption from the Advanced Level of the CGA professional program of study.
- In addition to the Foundation and Advanced Level equivalent courses, the degree program will offer a choice of electives that qualify for transfer to the Professional Level of the CGA Ontario accounting program. Students would qualify for exemption from the CGA course, but would be required to write the final exam of the Professional Level electives.
- Courses taken as part of the degree will qualify for recognition by the Certified Management Accountants of Ontario (CMA) and the Institute of Chartered Accountants of Ontario (CA); courses taken at the College diploma level are not directly recognized by these professional accounting bodies.
- The Sheridan BBA Accounting program is committed to developing the whole student and



incorporates a mandatory *Creative Learning Portfolio* as a way to enable deeper learning and student success.

In summary, the Three Year Business Administration Accounting Diploma programs reviewed have similarities with the core business and accounting specialization courses as compared to Sheridan's proposed BBA Accounting, however, the diploma courses meet the program competencies at a narrower, more operational level. The courses in the Sheridan degree program give greater attention to critical analysis and problem solving using statistical and research methods, preparing, presenting and sustaining argument both in writing and orally and include case and project work that introduces a more holistic, strategic and integrative view of business. Also, the Sheridan degree places a greater emphasis on breadth courses, and it offers the opportunity to choose from one of three Interdisciplinary Business areas, and from a wide range of business electives across the five proposed BBA degrees which prepares students to demonstrate competencies in strategic initiatives, organizational evaluations, external reporting, analysis, evaluation and decision making.

In addition, courses taken at the advanced diploma level receive direct recognition by the CGA professional body, but they do not receive the same recognition from the CMA and CA professional bodies.

### **Two-Year Ontario College Diplomas**

These diplomas meet the provincial requirements for Ontario College Diplomas, but not degree-level study. These requirements include:

- Vocational learning outcomes, breadth and depth of knowledge and skills as specified by provincial standards for diplomas, but not the same as the degree-level standards
- Fundamental generic employability skills as defined for college diplomas and advanced diplomas
- 3-5 general education courses but not necessarily of increasing complexity as specified for degree-level study
- Admission requirements as established in Regulations and Minister's Binding Policy Directives, but not equivalent to degree-level admission requirements

**Institutions: Algonquin, Cambrian, Canadore, Centennial, Confederation, Durham, Fanshawe, George Brown, Georgian, Humber, Loyalist, Mohawk, Niagara, Northern, Sault, Seneca, Sheridan, St. Clair, and St. Lawrence Colleges.**

**Program Name & Credential:** Ontario College Diploma

Business Accounting: Algonquin, Cambrian, Canadore, Centennial, Confederation, Fanshawe, George Brown, Georgian, Mohawk, Niagara, Sault, Northern, Sheridan, St. Clair, St. Lawrence

Business Accounting – Financial and Credit Management: Centennial

Professional Accounting: Algonquin

Accounting and Payroll: Seneca

Accounting: Humber, Loyalist, Seneca

Business – Accounting – Transfer Program to UOIT Bachelor of Commerce: Durham

**Program Description:**

These two-year diploma programs prepare students for entry level jobs in a broad range of industries in areas such as major banks and large manufacturing companies as well as in small businesses, the service industries, government and public accounting. The programs provide fundamental business studies along with accounting specific courses. While there is some variation from institution to institution, courses in the programs are typically drawn from the following areas of study: business fundamentals, computer applications, communications, mathematics of finance/business math, economics, marketing, law, statistics, e-commerce, human resource management, financial accounting, managerial accounting,

accounting software courses and general education courses. Some programs include an internship or Co-op option.

Each of the 24 Ontario Colleges has its own transfer agreement in place with Certified General Accountants (CGA) of Ontario. The agreement pre-approves qualifying College courses for full transfer exemption from up to ten Foundation Level courses of the CGA professional program of study. Students are required to achieve a minimum B grade in each College course that will be transferred to the CGA program. While the majority of three year College Accounting programs receive credit for all 10 Foundation Level CGA courses, the number of College courses need to meet CGA requirement varies by College. The number of credits that students are able to transfer from the two-year program is less than the number that students earn in the typical three-year Accounting program.

For example, students in Algonquin's two-year program need 10 courses to receive credit for 6 Foundation Level courses, Sault's two-year program earns 5 CGA Foundation Level courses with 11 of their courses; La Cite's 2 year program has 9 courses that earn credit for 4 CGA Foundation Level courses, while Sheridan offers 14 courses that transfer to 8 CGA Foundation Level courses.

#### **Analysis of Similarities and Differences:**

##### ***Similarities:***

There are some similarities between the core business and accounting courses in the diploma programs and those in Sheridan's proposed BBA Accounting degree program. Both offer courses that qualify for transfer to the CGA professional program of study.

##### ***Differences:***

- The courses in the Sheridan BBA program will be taught in a more comprehensive and holistic manner giving greater attention to critical analysis and problem solving.
- The Sheridan degree places a greater emphasis on breadth courses requiring students to take a course in Composition and Rhetoric.
- Sheridan's BBA Accounting program includes an Integrated Industry Project that requires students to work in a multi-disciplinary team to address a complex, real world problem or opportunity for an external client. Alternatively, they can undertake a Research Thesis that allows them to demonstrate research and analytical skills to prepare them for further research-oriented education or career options.
- The BBA places a greater emphasis on strategic thinking, and the development of strong analytical skills.
- Students in the Sheridan BBA Accounting have a wide variety of accounting electives to choose from allowing them to pursue any of the three professional accounting designations in Canada.
- Students in the Sheridan BBA Accounting have the flexibility to focus on accounting exclusively, or broaden their understanding of business by choosing from one of three Interdisciplinary Business areas in the areas of Corporate Social Responsibility & Sustainability, Innovation & Entrepreneurship, and International Business.
- Students in the Sheridan BBA Accounting have the option of selecting from a wide range of business electives in the four other proposed BBA degrees in Marketing, Finance, Human Resources and Supply Chain Management.
- In addition to courses that qualify for exemption from CGA Foundation Level courses, the accounting courses taken as part of the degree program will qualify for full exemption from the Advanced Level of the CGA professional program of study.
- In addition to the Foundation and Advanced Level equivalent courses, the degree program will offer a choice of electives that qualify for transfer to the Professional Level of the CGA Ontario accounting program. Students would qualify for exemption from the CGA course, but would be required to write

the final exam of the Professional Level electives.

- Courses taken as part of the degree will qualify to recognition by the Certified Management Accountants of Ontario (CMA) and the Institute of Chartered Accountants of Ontario (CA); courses taken at the College diploma level are not directly recognized by these professional accounting bodies.
- The Sheridan BBA Accounting program is committed to developing the whole student and incorporates as a mandatory component a *Creative Learning Portfolio* as a way to enable deeper learning and student success.

In summary, the two year Business Accounting Diploma programs reviewed have similarities with the core business and accounting specialization courses as compared to Sheridan's proposed BBA in Accounting program, however, the diploma courses meet the program competencies at a narrower, more operational level. The courses in the Sheridan BBA program give greater attention to critical analysis and problem solving using statistical and research methods, preparing, presenting and sustaining argument both in writing and orally and include case and project work that introduces a more holistic, strategic and integrative view of business. Also, the Sheridan BBA places a greater emphasis on breadth courses, and it offers the opportunity to choose from one of three interdisciplinary business groups of electives, and from a wide range of business electives across the five proposed BBA degrees which prepares students to demonstrate competencies in strategic initiatives, organizational evaluations, external reporting, analysis, evaluation and decision making.

In addition, courses taken at the diploma level receive direct recognition by the CGA professional body, but they do not receive the same recognition from the CMA and CA professional bodies.

## 14.2 Similar or Related University Programs

This section provides a summary and analysis of the similarities and differences between the Sheridan's proposed BBA Accounting degree program, and the five programs offered at Ontario Universities that are most likely to directly compete for the same student enrolment as the proposed degree.

### 1. Institution: York University (Schulich School of Business)

**Program Name & Credential:** Bachelor of Business Administration Accounting

**Program Description:**

The Bachelor of Business Administration program at the Schulich School of Business provides a thorough education in management combined with a broad liberal arts education. Students can choose one or more of nine areas of business specialization, including Accounting. Core business areas of study include micro and macroeconomics; financial accounting; management accounting; managing contemporary enterprise; business history; ethics, social responsibility and sustainability in business; statistics for management; behavioural components of organizations; management accounting concepts; finance; quantitative analysis for management decisions; management science modelling and analysis; marketing management; behavioural problems and issues in organizations; strategic management; and an integrative business simulation.

Students are also required to take breadth (non-School of Business courses) as well as business electives. Specializations require the accumulation of 12.0 credit hours in the area of choice. The Accounting electives include financial reporting and analysis; intermediate financial accounting, taxes and decision making, advanced financial accounting, contemporary issues in accounting, managerial cost accounting and analysis, management accounting and control systems, auditing standards and applications, advanced auditing, auditing information systems, income taxes. Students have the opportunity to study abroad for one semester. The accounting major provides graduates with the academic requirements for the postgraduate pursuit of a professional accounting designation.

**Analysis of Similarities and Differences:**

**Similarities:**

- The two programs offer a similar number of core courses.
- Both programs prepare graduates to seek professional certifications.
- Both programs place great emphasis on breadth or liberal studies courses.
- Both programs place a significant emphasis on strategic thinking and analytical skills.
- Both programs require at least one paid internship.

**Differences:**

- York does not require courses similar to Sheridan's Business Calculus & Algebra, Business Communications, Global Business Environment, or an Integrated Industry Project that requires students to work in a multi-disciplinary team to address a complex, real world problem or opportunity for an external client.
- York students have the opportunity to study abroad.
- Sheridan BBA Accounting students can elect to undertake a Research Thesis that allows them to demonstrate research and analytical skills to prepare them for further research-oriented education or career options as an alternative to the Integrated Industry Project.
- Students in the Sheridan BBA Accounting have the flexibility to focus on accounting exclusively, or broaden their understanding of business by choosing from one of three Interdisciplinary Business areas in the areas of Corporate Social Responsibility & Sustainability, Innovation & Entrepreneurship, or International Business.
- Students in the Sheridan BBA Accounting program have the option of selecting from a wide range of

business electives in the four other proposed BBA degrees in Marketing Management, Finance, Human Resources Management and Supply Chain Management.

- The optional four term Co-op program is unique for Sheridan.
- The Sheridan program is committed to developing the whole student and incorporates as a mandatory component a *Creative Learning Portfolio* as a way to enable deeper learning and student success.

The Sheridan BBA Accounting does have core curriculum similarities to the Schulich degree. However, there are key differentiating features for the Sheridan degree: the Integrated Industry Project (or Research Thesis), the Interdisciplinary Business areas, the wide range of business electives in the four other proposed BBA degrees, the four term optional Co-op program and the Creative Learning Portfolio.

## **2. Institution: Wilfrid Laurier University**

**Program Name & Credential:** Bachelor of Business Administration with a major in Accounting

### **Program Description:**

The Bachelor of Business Administration program at Wilfrid Laurier University provides a thorough education in management combined with a broad liberal arts education. Students can choose from several areas of business specialization, including Marketing, Accounting, Finance, and Human Resources. Core business areas of study include micro and macroeconomics; financial accounting; management accounting; introduction to business; functional areas of the organization; business law; business decision models; statistics for management; organizational behaviour; finance; quantitative analysis for management decisions; marketing management; human resources; operations management; management policy / strategy; and management information systems.

Students are also required to take breadth (non-School of Business courses) and well as business electives. The Accounting electives include Taxation, Intermediate Accounting I, Intermediate Accounting II, Financial Statement Analysis, Accounting Theory and Advanced Financial Reporting, Advanced Auditing, Financial Accounting Theory, Advanced Taxation, Advanced Management Accounting, Auditing, Advanced Accounting, Seminar in Accounting. The BBA program consists of 20.0 credits (or equivalent). There are 11.5 Business credits of which 9.0 are required and 2.5 are electives. Of the remaining 8.5 credits, 2.5 are required non-business credits, 5.0 are non-business electives and 1.0 is comprised of either business or non-business electives.

The accounting major provides graduates with the academic requirements for the postgraduate pursuit of a professional accounting designation. Business students have the opportunity to study abroad in their fourth year.

### **Analysis of Similarities and Differences:**

#### **Similarities:**

- There are similarities between many of the common core business courses as well as some of the accounting specialization electives offered in the two programs.
- The WLU BBA program with an Accounting specialization offers a similar number of core courses and accounting electives.
- Both programs place great emphasis on breadth or liberal studies courses.
- Both programs place a significant emphasis on strategic thinking and analytical skills.
- Both programs prepare students to seek professional certifications.
- Both programs have a Co-op option. WLU's Co-op program has 3 paid work-terms while Sheridan's allows up to 4 paid work-terms.

#### **Differences:**

- Sheridan's BBA Accounting includes an Integrated Industry Project that requires students to work in

a multi-disciplinary team to address a complex, real world problem or opportunity for an external client. Alternatively, they can undertake a Research Thesis that allows them to demonstrate research and analytical skills to prepare them for further research-oriented education or career options.

- Students in the Sheridan BBA Accounting have the flexibility to focus on accounting exclusively, or broaden their understanding of business by choosing from one of three Interdisciplinary Business areas in the areas of Corporate Social Responsibility & Sustainability, Innovation & Entrepreneurship, or International Business.
- Students in the Sheridan BBA Accounting program have the option of selecting from a wide range of business electives in the four other proposed BBA degrees in Marketing Management, Finance, Human Resources Management and Supply Chain Management.
- The mandatory one term internship is unique for Sheridan.
- The Sheridan program is committed to developing the whole student and incorporates as a mandatory component a *Creative Learning Portfolio* as a way to enable deeper learning and student success.
- WLU does not offer all of the professional certification courses for the CA program within the BBA. Students wishing to complete all of the accounting courses required by the ICAO must return for a 9<sup>th</sup> semester and complete 5 additional courses in order to meet all of the professional study requirements.
- Sheridan includes all courses needed for the professional accounting program within the four year degree program. Academic planning will allow students to complete the course requirements for the CA or CMA or CGA professional program of study.
- WLU business students have the opportunity to study abroad in their 4<sup>th</sup> year.

The Sheridan BBA Accounting has curriculum similarities to the Wilfrid Laurier degree. However, there are key differentiating features for the Sheridan degree: the Integrated Industry Project (or Research Thesis), the Interdisciplinary Business areas, the wide range of business electives in the four other proposed BBA degrees, the mandatory one term internship, the Creative Learning Portfolio and the ability to earn all of the professional certification requirements within the degree.

### **3. Institution: Ryerson University**

**Program Name & Credential:** Bachelor of Commerce - Accounting

#### **Program Description:**

The Ryerson Bachelor of Commerce program offers a common first two semesters which provide students with a general overview of business in society and the basic business functions as well as liberal studies. In the third semester, students enter their specialization in one of: Accounting, Economics and Management Science, Entrepreneurship, Finance, Global Management Studies, Human Resources Management, Law and Business, and Marketing Management, and continue studies in general business and liberal studies. Students may also choose to pursue a Minor.

The common courses include strategies for success, micro and macroeconomics, business information systems, business statistics, a choice of two introductory accounting courses and two management accounting courses, global management, Human Resources management, marketing, business communication, managerial finance, operations management, and business law. Areas of study for those in the Accounting major include the common courses listed above and intermediate accounting, accounting cases and concepts, business law, contemporary business communications, managerial finance, computerized accounting, auditing, taxation, public sector accounting, strategic management, accounting theory, international accounting, plus professionally-related electives.

The accounting major provides graduates with the academic requirements for the postgraduate pursuit of a professional accounting designation. Students have the opportunity to study abroad for one semester during their second, third, or fourth year of study, and return to Ryerson to complete their degree.

**Analysis of Similarities and Differences:**

**Similarities:**

- There is considerable similarity between the common core business courses as well as the accounting specialization courses offered in the two programs.
- Both the Sheridan and Ryerson program place great emphasis on breadth or liberal studies courses.
- Both programs prepare graduates to seek professional certifications.

**Differences:**

- Sheridan's BBA Accounting includes an Integrated Industry Project that requires students to work in a multi-disciplinary team to address a complex, real world problem or opportunity for an external client. Alternatively, they can undertake a Research Thesis that allows them to demonstrate research and analytical skills to prepare them for further research-oriented education or career options.
- Students in the Sheridan BBA Accounting have the flexibility to focus on accounting exclusively, or broaden their understanding of business by choosing from one of three Interdisciplinary Business areas in the areas of Corporate Social Responsibility & Sustainability, Innovation & Entrepreneurship, or International Business.
- Students in the Sheridan BBA Accounting program have the option of selecting from a wide range of business electives in the four other proposed BBA degrees in Marketing Management, Finance, Human Resources Management and Supply Chain Management.
- The Sheridan program is committed to developing the whole student and incorporates as a mandatory component a *Creative Learning Portfolio* as a way to enable deeper learning and student success.
- Ryerson does not offer a Co-op option or an internship requirement. The mandatory one term internship, and optional four term Co-op program is unique for Sheridan.
- Ryerson offers the opportunity to study abroad for one or two semesters.

The Sheridan BBA Accounting has curriculum similarities to the Ryerson degree. However, there are key differentiating features for the Sheridan program: the Integrated Industry Project (or Research Thesis), the Interdisciplinary Business areas, the wide range of business electives in the four other proposed BBA degrees, the mandatory one term internship, the four term optional Co-op program and the Creative Learning Portfolio.

**4. Institution: McMaster University**

**Program Name & Credential:** Bachelor of Commerce Accounting

**Program Description:**

The Bachelor of Commerce program at McMaster University provides a thorough education in management combined with a broad liberal arts education. In year 2 of the program students can choose from several areas of business specialization, including Marketing, Accounting, Finance, Entrepreneurship, Information technology and Human Resources. Students can specialize in one area or combine a variety of business disciplines.

First year Core/common business areas of study include behavioral science, computer science, economics and mathematics, and elective courses. Year 2 of the program includes a wide range of business subjects including accounting, finance, marketing, human resources, information systems and operations management, economics, and electives from non-Commerce courses. In the third year and fourth year of the program the accounting courses are chosen such as Fundamental Auditing, Accounting Information for Decision Making, Advanced Managerial Accounting, Advanced Financial Accounting, Accounting Information Systems, Accounting Theory, Federal Income Taxation and Advanced Canadian Taxation.

Students are also required to take breadth (non-School of Business courses) and well as business

electives. Students have the option to participate in the Commerce Internship program after 3 years of study with 8 to 16 month paid internships. The accounting major provides graduates with the academic requirements for the postgraduate pursuit of a professional accounting designation.

**Analysis of Similarities and Differences:**

**Similarities:**

- There are similarities between many of the common core business courses as well as many of the accounting specialization electives offered in the two programs.
- The McMaster program with an Accounting specialization offers a similar number of core courses and accounting electives.
- Both programs place great emphasis on breadth or liberal studies courses.
- Both programs place a significant emphasis on strategic thinking and analytical skills.
- Both programs prepare students to seek professional certification.

**Differences:**

- McMaster's degree program offers courses in Applied Marketing, Applied Business Economics, Management Skills Development and Management Science.
- Sheridan's BBA Accounting includes an Integrated Industry Project that requires students to work in a multi-disciplinary team to address a complex, real world problem or opportunity for an external client. Alternatively, they can undertake a Research Thesis that allows them to demonstrate research and analytical skills to prepare them for further research-oriented education or career options.
- Students in the Sheridan BBA Accounting have the flexibility to focus on accounting exclusively, or broaden their understanding of business by choosing from one of three Interdisciplinary Business areas in the areas of Corporate Social Responsibility & Sustainability, Innovation & Entrepreneurship, and International Business.
- Students in the Sheridan BBA Accounting program have the option of selecting from a wide range of business electives in the four other proposed BBA degrees in Marketing Management, Finance, Human Resources Management and Supply Chain Management.
- The mandatory one term internship and optional four-term Co-op program is unique for Sheridan.
- The Sheridan program is committed to developing the whole student and incorporates as a mandatory component a *Creative Learning Portfolio* as a way to enable deeper learning and student success.

The Sheridan BBA Accounting has curriculum similarities to the McMaster degree. However, there are key differentiating features for the Sheridan degree: the Integrated Industry Project (or Research Thesis), the Interdisciplinary Business areas, the wide range of business electives in the four other proposed BBA degrees, the mandatory one term internship, the four term optional Co-op program and the Creative Learning Portfolio.

**5. Institution: University of Guelph**

**Program Name & Credential:** Bachelor of Commerce

**Program Description:**

The University of Guelph's program combines a strong foundation of accounting and general business knowledge while allowing significant opportunity to develop breadth and depth of knowledge in related areas of study.

The Bachelor of Commerce program offers nine specialized majors: Accounting, Food and Agricultural Business, Hotel and Food Administration, Human Resources Management, Management Economics and Finance, Marketing Management, Public Management, Real Estate and Housing, Tourism Management.



Areas of study for the Accounting program include microeconomics, business mathematics, introduction to business, financial accounting, macroeconomics, managing people in organizations, marketing, management accounting, applied financial accounting, statistics, computing, financial management, theory of finance, business and consumer law, auditing, fundamentals of consumer behaviour, operations management, taxation, strategic management, accounting theory and integrated cases. The accounting major provides graduates with the academic requirements for the postgraduate pursuit of a professional accounting designation. Co-operative Education is not available for the Accounting major. The program offers the opportunity to study abroad for a semester.

**Analysis of Similarities and Differences:**

**Similarities:**

- There are similarities between many of the common core business courses as well as many of the accounting specialization courses offered in the two programs.
- Both programs appear to place a strong emphasis on developing quantitative skills.
- Both programs prepare graduates to seek professional certification.

**Differences:**

- The Guelph program does not appear to place as great an emphasis on breadth or liberal studies courses as does the Sheridan degree. It requires only 3 liberal education (breadth) elective courses.
- The Guelph program offers a course in Applied Financial Accounting, that Sheridan does not.
- The Guelph program offers an opportunity to study abroad for a semester.
- Sheridan's BBA Accounting includes an Integrated Industry Project that requires students to work in a multi-disciplinary team to address a complex, real world problem or opportunity for an external client. Alternatively, they can undertake a Research Thesis that allows them to demonstrate research and analytical skills to prepare them for further research-oriented education or career options.
- Students in the Sheridan BBA Accounting have the flexibility to focus on accounting exclusively, or broaden their understanding of business by choosing from one of three Interdisciplinary Business areas in the areas of Corporate Social Responsibility & Sustainability, Innovation & Entrepreneurship, and International Business.
- Students in the Sheridan BBA Accounting program have the option of selecting from a wide range of business electives in the four other proposed BBA degrees in Marketing Management, Finance, Human Resources Management and Supply Chain Management.
- The mandatory one term internship and optional four-term Co-op program is unique for Sheridan.
- The Sheridan program is committed to developing the whole student and incorporates as a mandatory component a *Creative Learning Portfolio* as a way to enable deeper learning and student success.

The Sheridan BBA Accounting has curriculum similarities to the University of Guelph degree. However, there are key differentiating features for the Sheridan degree: the Integrated Industry Project (or Research Thesis), the Interdisciplinary Business areas, the wide range of business electives in the four other proposed BBA degrees, a greater number of required general liberal education electives, the mandatory one term internship, the four term optional Co-op program and the Creative Learning Portfolio.