

Minor CHANGE TO EXISTING DEGREE/CERTIFICATE

Prior to completing this form, proponents are asked to consult Vivian Olender, Faculty Curriculum Manager, volender@yorku.ca for definitions of major versus minor modifications.

Completed Submission Deadline: Click here to enter a date.

Department/School:	School of Administrative Studies		Contact:	Marcela Porporato		
Degree/Certificate Tit	e: Acco	ounting Certificate				
Stream (if applicable)	:					
Effective Session for	Change:	Term: (e.g., Fall; Winter; Summe	er) Fall	Year:	2016	

Minor Change Description: (e.g. what is the change requested, what does this change mean for the degree, certificate, etc.):

- 1) Under prerequisites for core requirements, include "(ADMS 2320 recommended)" for the 3 credits in the area of Management Science
- 2) Under core requirements, ADMS 3520 and ADMS 4561 both become mandatory
- 3) Under core requirements, ADMS 4562 is removed and added under the list of electives
- 4) Under core requirements, students are given a choice of either ADMS 4570 or ADMS 4590
- 5) Under core requirements, ADMS 4900 is added
- 6) Reduce the number of elective requirements from 12 to 9 credits
- 7) ADMS 4590 is added to the list of electives
- 8) ADMS 4561 is removed from the list of electives and added to core

Academic Rationale for Change:

The Accounting Certificate provides rigorous training to students who would like to pursue the Chartered Professional Accountant designation. The field of professional accounting has undergone significant changes in the past year. The three major professional accounting organizations in Canada (Chartered Accountants, Certified Management Accountants, and Certified General Accountants) have merged to become one unified professional accounting body (Chartered Professional Accountants). As a result, education requirements to obtain the professional designation of CPA are substantially different from its predecessors. One major change is that students who wish to pursue training in the CPA Professional Education Program must complete a list of courses fulfilling the Institute's subject coverage requirements. Therefore, SAS has revised its accounting certificate course requirements to align with the changes in the profession.

<u>Please note</u>: the Committee on Curriculum, Curricular Policy and Standards requires that degree or certificate requirements, as listed in the Undergraduate Calendar (<u>click here</u>), be included below in their entirety.

Please denote additions in bold, blue, underlining, and strikethrough for deletions.

Existing Calendar Copy (Change From):	Proposed Calendar Copy (Change To):		
Example: Delete this text.	Example: Add this text.		
PROFESSIONAL CERTIFICATE IN ACCOUNTING School of Administrative Studies	PROFESSIONAL CERTIFICATE IN ACCOUNTING School of Administrative Studies		
PROFESSIONAL CERTIFICATE IN ACCOUNTING	Requirements: 57 credits including:		
School of Administrative Studies	a) Prerequisites for core requirements:		
Requirements: 57 credits including:	AP/ADMS 1000 3.00;AP/ECON 1000 3.00;		
a) Prerequisites for core requirements:	 AP/ECON 1010 3.00; and three credits in the area of management science 		
• AP/ADMS 1000 3.00;	(AP/ADMS 2320 3.00 recommended)		
AP/ECON 1000 3.00;	<u>(1.11 / 1.11.11.0 2.020 0.100 1.000 1.11.11.11.00.0)</u>		
• AP/ECON 1010 3.00;	b) Core requirements:		
and three credits in the area of management science.	, ,		
	AP/ADMS 2500 3.00;		
b) Core requirements:	AP/ADMS 2510 3.00;		
	AP/ADMS 3510 3.00;		
• AP/ADMS 2500 3.00;	 AP/ADMS 3520 3.00; 		
• AP/ADMS 2510 3.00;	AP/ADMS 3530 3.00;		
• AP/ADMS 3510 3.00;	• AP/ADMS 3585 3.00;		
• AP/ADMS 3530 3.00;	 AP/ADMS 3595 3.00; 		
• AP/ADMS 3585 3.00;	 AP/ADMS 4515 3.00 or AP/ADMS 4551 3.00*; 		
• AP/ADMS 3595 3.00;	 AP/ADMS 4510 3.00* or AP/ADMS 4520 3.00*; 		
AP/ADMS 4515 3.00 or AP/ADMS 4551 3.00*;	 AP/ADMS 4561 3.00; 		
AP/ADMS 4510 3.00* or AP/ADMS 4520 3.00*;	 AP/ADMS 4570 3.00 or AP/ADMS 4590 3.00; 		
• AP/ADMS 3520 3.00 or AP/ADMS 4561 3.00*;	AP/ADMS 4900 3.00		
◆ AP/ADMS 4562 3.00*;			
◆ AP/ADMS 4590 3.00*.	c) 12 9 credits chosen from the following**:		
c) 12 credits chosen from the following**:	• AP/ADMS 1010 3.00;		
• AP/ADMS 1010 3.00;	• AP/ADMS 2400 3.00;		
AP/ADMS 2400 3.00;	• AP/ADMS 2511 3.00;		
AP/ADMS 2511 3.00;	• AP/ADMS 2610 3.00;		
AP/ADMS 2610 3.00;	• AP/ADMS 3620 3.00;		
AP/ADMS 3620 3.00;	AP/ADMS 3630 3.00;AP/ADMS 4510 3.00*;		

 AP/ADMS 3630 3.00; 	• AP/ADMS 4520 3.00*;
 AP/ADMS 4510 3.00*; 	 AP/ADMS 4540 3.00*;
 AP/ADMS 4520 3.00*; 	 AP/ADMS 4552 3.00*;
 AP/ADMS 4540 3.00*; 	 AP/ADMS 4553 3.00*;
 AP/ADMS 4552 3.00*; 	 AP/ADMS 4560 3.00*;
 AP/ADMS 4553 3.00*; 	 AP/ADMS 4561 3.00;
 AP/ADMS 4560 3.00*; 	 AP/ADMS 4562 3.00;
• AP/ADMS 4561 3.00;	• AP/ADMS 4570 3.00*;
 AP/ADMS 4570 3.00*; 	AP/ADMS 4590 3.00;
 LE/EECS 1520 3.00; 	 LE/EECS 1520 3.00;
• LE/EECS 1530 3.00.	 LE/EECS 1530 3.00.

Detailed outline of the changes to the program and the associated learning outcomes, including how the proposed requirements will support the achievement of program learning objectives (i.e., the mapping of the requirements to the program learning outcomes).

The curriculum and its associated outcomes are in line with the undergraduate degree level expectations.

Expected Learning Outcomes

Learning Outcomes are achieved by (knowledge is built by the content and activities of each course required as mandatory):

1. Depth and Breadth of Knowledge

The Accounting
Certificate require
students to do 16
prerequisite to core
requirements and
core requirements
courses covering all
aspects of
accounting as
required by the
profession at the
entry level of
certification.

Upon completion of the Accounting Certificate students should be able to:

- 1) Show a basic understanding of subject matter related to statistics, financial and management accounting, finance.
- 2) Show an understanding and ability to apply the subject matter in hypothetical situations.

ADMS1000: Assessments are designed to test students' knowledge of the basic ideas and concepts of business.

ADMS2320: Homework cases test students' ability to apply basic statistics to business situations. Exams and quizzes test the fundamentals of statistics principles applied to business including descriptive statistics, basic probability theory, hypothesis testing, and simple linear regression.

ADMS2500: The first course in financial accounting and represents a steep learning curve. The course has quizzes, mid terms and a final exam designed to test the knowledge of the mechanics of accounting as well as the application of core concepts and techniques. The course also has a term project designed to provide students a hands on experience in recording transactions to generate financial statements of a complex case, analysis the financial statements of a public company and operating with an accounting software.

ADMS2510: mid terms test knowledge of theories and tools as well as their application to problems. Final exam designed to test the same as mid terms plus application of knowledge to real business situations through a short case.

ADMS3510 3.00: mid terms test knowledge of theories and tools as well as their application to problems and simple cases. Final exam designed to test the same as mid terms plus application of knowledge to real business situations through a complex case.

ADMS3520 3.00: Exams test knowledge of law and the application of knowledge in simple directed case studies. Assignment tests critical thinking, communication and research skills related to a policy matter.

ADMS3530: Students are introduced to the principles of finance by using midterm and final examinations to test understanding of theory and application of theory. Problem-solving assignments are used to increase the complexity of the application of the key concepts which include the time value of money and the relationship between expected return and risk. ADMS3585: This course is the first intermediate financial accounting course and requires thorough knowledge of international financial accounting standards for public corporations and Canadian financial accounting standards for private firms in connection with assets sections of the financial position. Midterms and final exam test students on the knowledge of theories and technical applications of the standards.

ADMS3595: This course is the second intermediate financial accounting course and requires thorough knowledge of international financial accounting standards for public corporations and Canadian financial accounting standards for private firms in connection with liabilities and owners' equity sections of the financial position. Midterms and final exam test students on the knowledge of theories and technical applications of the standards.

ADMS4515: Midterm and final examinations are used to illustrate understanding of theory and application of theory and decision making processes for internal auditing, which includes risk assessment and risk mitigation. To effectively do risk analysis, students integrate knowledge from their auditing, accounting, and management information systems courses. Students use a variety of cases in class discussion and in hand-in assignments to gradually increase the complexity of the case scenarios that they are working with. In addition, they use audit software to analyze data and state how the results of their tests relate to controls, risks, and the internal audit process, providing real-life simulation for their application of theory.

ADMS4551: Midterm and final examinations are used to illustrate understanding of theory and application of theory and decision making processes for the financial statement audit, which includes risk assessment and risk mitigation. Students use a variety of sizes of cases in class discussion and in hand-in assignments to gradually increase the complexity of the case scenarios that they are working with. In addition, they have a term paper with associated oral presentation where they are asked to apply the audit risk model to a real company using publicly available data about the organization. They are given feedback on their written and oral communication skills to improve these skills during the term.

ADMS4510: This course is designed to give students a critical awareness of the current financial accounting and reporting environment in connection with the diverse interests of both external users and management. Exams, class presentations and discussions, cases/papers analyses, and a term paper test students on the knowledge of financial accounting theories and contemporary issues.

ADMS4520: This course is designed to cover the accounting for business combinations, long-term investments and affiliated companies, and interim and segment reporting. Exams and case presentations test students on the knowledge of the above subjects.

ADMS4561: Quiz and two exams test knowledge of law and research skills and the application of knowledge in problems and directed case studies. Participation marks and group assignments test critical thinking, research and communication skills.

ADMS4570: the integration and application of knowledge is tested through the solution of complex cases. This course is intended to mimic the testing that CMA candidates used to be requires to pass in order to enter the Strategic Leadership Program - CMA Ontario.

ADMS4590: This course integrates several accounting and finance disciplines including financial accounting, audit, management accounting, finance, and tax through the use of complex case studies. Exams, the assignment of cases, and group discussions test students on their abilities to apply technical accounting and finance knowledge to business scenarios.

Learning Outcomes are achieved by (knowledge is built by the content and activities of each course required as mandatory):

2. Knowledge of Methodologies

Demonstrate improvement in their use of software and library resources used by recent accounting graduates. Demonstrate ability to complete independent research and construct coherent reports or case analysis based on research results.

Upon completion of the Accounting Certificate students should be able to:

- Show an understanding and ability to apply the subject matter in real life and simulated situations.
- Assess and evaluate the experience and learn from it.
- Show an awareness of theories.
- Show an understanding of the syntheses and integration of practical concepts into life and work.
- Demonstrate an understanding of the visible application of theory in everyday situations.
- Students will need to make use of library and other academic resources to perform learning activities in each of the courses.

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Learning Outcomes are achieved by (knowledge is built by the content and activities of each course required as mandatory):

3. Level of Application of Knowledge

Be able to apply the technical knowledge systematically in solving problems whether the problems are directed or non -directed. Be able to evaluate both quantitative and qualitative factors, and questioning the underlying assumptions when solving problems. Be able to integrate differen areas of studies when solving complex problems. Demonstrate the ability to dissect complicated problems, collect and evaluate evidence, provide viable solutions, and draw reasonable conclusions.

Upon completion of the Accounting Certificate students should be able to:

- Show a basic understanding of critical-thinking frameworks.
- Demonstrate critical thinking in most situations.
- Provide and exhibit critical thinking skills to complex tasks and multifaceted projects.
- Use knowledge and personal impact to create change.

Note: Critical thinkers seek information and read and listen carefully. They ask good questions and analyze, critique, evaluate, synthesize evidence objectively before developing alternatives and making conclusions. People who consistently think critically try to be innovative and make a difference.

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4. Level of Communication Skills

Demonstrate ability to communicate effectively in a professional manner to meet audience needs. This includes the ability to present clearly logical arguments, using appropriate professional language, and by means of appropriate presentation tools.

Upon completion of the Accounting Certificate students should be able to:

- Work creatively in a team environment, demonstrating team commitment, communicating constructively, listening actively, sharing willingly, and showing flexibility and influencing other team members to do the same.
- Demonstrates peer-to-peer learning and collaboration
- Perform in a formal team leadership role, beyond work responsibilities, in the community.
- Exhibit basic written and interpersonal competencies.
- Show competent, consistent performance in communication.
- Use computers and communications media appropriately at a basic level.
- Recognize the implications of cyberspace
- Understand how complex and innovative electronic media can be employed to communicate proposals and action plans.
- Inspire and encourage others in business and commercial to use and develop applications.

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ADMS4590: This course integrates several accounting and finance disciplines including financial accounting, audit, management accounting, finance, and tax through the use of complex case studies. Exams, the assignment of cases, and group discussions test students on their abilities to apply technical accounting and finance knowledge to business scenarios.

5. Awareness of Limits of Knowledge

Demonstrate awareness of one's limit as a graduate from an accounting certificate. Knowing when and where to seek help if necessary.

Aware of the limitation of formal reporting for decision making purpose.

Demonstrate ability to make use of multiple angles and incorporate complete set of facts to fully develop solutions for complex problems.

Upon completion of the Accounting

Certificate students should be able to:

- Demonstrate an awareness of their own adaptability.
- Demonstrate an awareness of situation and context adaptability.
- Exhibit problem-solving, leading to a list of actions.
- Make responsible choices among alternatives.
- React promptly to received continuous feedback and monitoring.
- Exhibit an understanding of the importance of continuous professional development.

In case analysis, students will need to identify situations that call for specialists, or require decisions from higher supervision. Moreover, students are encouraged to solve complex problems by integrating skills learnt in various areas in case studies, and realize that multiple tools from different areas are sometimes necessary to solve such complex problems. They will also be challenged to identify situations where uncertainties exist and there may not be enough facts to formulate feasible solutions.

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6. Autonomy and Professional Capacity

Understand the responsibility of an accounting professional. Demonstrate the ability to understand complex business situations and how they affect individuals and groups. Understand the importance of team work and to work effectively in teams. Develop self-confidence in performing their work. Exhibit some leadership skills

Upon completion of the Accounting Certificate students should be able to:

- Show knowledge on how to use basic planning, organizing and project management tools.
- Successfully plan personal business and a system to remain accountable about it.
- Provide leadership to others.
- Plan and organize large groups.
- Exhibit exemplary planning and organizing skills.

The courses have individual and group assessments. Students will have the opportunity to complete complex tasks. They will also have opportunities to work in teams to exhibit their ability to work with others and develop leadership skills.

Learning Outcomes are achieved by (knowledge is built by the content and activities of each course required as mandatory):

ADMS1000: Assessments are designed to test students' knowledge of the basic ideas and concepts of business.

ADMS2320: Homework cases test students' ability to apply basic statistics to business situations. Exams and quizzes test the fundamentals of statistics principles applied to business including descriptive statistics, basic probability theory, hypothesis testing, and simple linear regression. ADMS2500: The first course in financial accounting and represents a steep learning curve. The course has quizzes, mid terms and a final exam designed to test the knowledge of the mechanics of accounting as well as the application of core concepts and techniques. The course also has a term project designed to provide students a hands on experience in recording transactions to generate financial statements of a complex case, analysis the financial statements of a public company and operating with an accounting software.

ADMS2510: mid terms test knowledge of theories and tools as well as their application to problems. Final exam designed to test the same as mid terms plus application of knowledge to real business situations through a short case.

ADMS3510: mid terms test knowledge of theories and tools as well as their application to problems and simple cases. Final exam designed to test the same as mid terms plus application of knowledge to real business situations through a complex case.

ADMS3520: Exams test knowledge of law and the application of knowledge in simple directed case studies. Assignment tests critical thinking, communication and research skills related to a policy matter.

ADMS3530: Students are introduced to the principles of finance by using midterm and final examinations to test understanding of theory and application of theory. Problem-solving assignments are used to increase the complexity of the application of the key concepts which include the time value of money and the relationship between expected return and risk.

ADMS3585: This course is the first intermediate financial accounting course and requires thorough knowledge of international financial accounting standards for public corporations and Canadian financial accounting standards for private firms in connection with assets sections of the financial position. Midterms and final exam test students on the knowledge of theories and technical applications of the standards.

ADMS3595: This course is the second intermediate financial accounting course and requires thorough knowledge of international financial accounting standards for public corporations and Canadian financial accounting standards for private firms in connection with liabilities and owners' equity sections of the financial position. Midterms and final exam test students on the knowledge of theories and technical applications of the standards. ADMS4515: Midterm and final examinations are used to illustrate understanding of theory and application of theory and decision making processes for internal auditing, which includes risk assessment and risk mitigation. To effectively do risk analysis, students integrate knowledge from their auditing, accounting, and management information systems courses. Students use a variety of cases in class discussion and in hand-in assignments to gradually increase the complexity of the case scenarios that they are working with. In addition, they use audit software to analyze data and state how

ADMS4551: Midterm and final examinations are used to illustrate understanding of theory and application of theory and decision making processes for the financial statement audit, which includes risk assessment and risk mitigation. Students use a variety of sizes of cases in class discussion and in hand-in assignments to gradually increase the complexity of the case scenarios that they are working with. In addition, they have a term paper with associated oral presentation where they are asked to apply the audit risk model to a real company using publicly available data about the organization. They are given feedback on their written and oral communication skills to improve these skills during the term.

the results of their tests relate to controls, risks, and the internal audit process, providing real-life simulation for their application of theory.

ADMS4510: This course is designed to give students a critical awareness of the current financial accounting and reporting environment in connection with the diverse interests of both external users and management. Exams, class presentations and discussions, cases/papers analyses, and a term paper test students on the knowledge of financial accounting theories and contemporary issues.

ADMS4520: This course is designed to cover the accounting for business combinations, long-term investments and affiliated companies, and interim and segment reporting. Exams and case presentations test students on the knowledge of the above subjects.

ADMS4561: Quiz and two exams test knowledge of law and research skills and the application of knowledge in problems and directed case studies. Participation marks and group assignments test critical thinking, research and communication skills.

ADMS4570: the integration and application of knowledge is tested through the solution of complex cases. This course is intended to mimic the testing that CMA candidates used to be required to pass in order to enter the Strategic Leadership Program - CMA Ontario.

ADMS4590: This course integrates several accounting and finance disciplines including financial accounting, audit, management accounting, finance, and tax through the use of complex case studies. Exams, the assignment of cases, and group discussions test students on their abilities to apply technical accounting and finance knowledge to business scenarios.

Addition/ Removal of Courses

Please describe how each course being added or removed will contribute to the program learning outcomes. Please note: Proponents are asked to specifically make reference to the Degree-Level Expectations for the program/degree when completing this section.

Course Number and Title	Add or Remove the course from the program?	Is the course Required or Optional?	How will this course contribute to the program learning outcomes?
ADMS 4900 [Management Policy Part 1]	Add	Required	This course is now required by the revised Certified Professional Accountants (CPA) designation curriculum. It satisfies their governance requirement. It is also a required course in our BAS degree.
ADMS 2320 [Quantitative Methods 1]	Add	Recommended	This is the first course in management science and is now a required course in the revised CPA designation
ADMS 3520 [An Overview of Canadian Income Taxation]	Add	Required	This is the first course in Tax and is now a required course in the revised CPA designation
ADMS 4561[Taxation of Personal Income in Canada]	Add	Required	This is the second course in Tax. Previously students would take the third course in tax (ADMS 4562) before taking this courses. The course is also required by the CPA designation.
ADMS 4570 [Management Planning and Control Systems] or ADMS 4590 [Comprehensive Accounting Problems]	Add	Required choice	The new CPA designation has two streams; the management accounting and the Financial Accounting streams. Students will be able to choose the course that is required by the stream that they need to satisfy.
ADMS 4562 [Corporate Taxation in Canada]	Add	Previously required - moved to choice credits	This is the third course in Tax. Students will now have to take the first two tax courses before taking this course.
ADMS 4590 [Comprehensive Accounting Problems]	Add	Optional (added to choice credits)	Students who choose either ADMS 4570 or ADMS 4590 under "required Courses" will have the opportunity to take the other course as an elective.
	Choose an item.		

Confirmation of Consultation/Approval:

The Committee on Curriculum, Curricular Policy and Standards will not consider proposals that have not been approved by the Department/School responsible for offering the course.

Please ensure that all fields are filled below, and that appropriate consultation/approval documentation is attached.

Has consultation been completed? (please check)	Yes	Not applicable
Is evidence of consultation attached? (please check)	Yes	Not applicable

School of Administrative Studies	Curriculum Committee	October 7, 2014 Date October 30, 2014		
Faculty/Department/School School of Administrative Studies	Name General School Forum			
Faculty/Department/School	Name	Date		
Click here to enter text.	Click here to enter text.	Click here to enter a date.		
Faculty/Department/School	Name	Date		

Faculty-level Curriculum Committee Submission Deadlines & Details

Fall Winter 2015/16, Summer 2016 Academic Sessions:

Complete proposal package deadline: September 1, 2014.

Proposals submitted after this date, and/or incomplete proposals, may not be processed for the academic sessions noted above. Early submissions are welcome and appreciated.

Complete proposal packages including all relevant documentation (i.e. evidence of consultation and library statements) should be submitted via email (apccps@yorku.ca) for faculty-level consideration.

Important Note:

In order to have changes included in the 2015-16 Undergraduate Calendar, changes MUST be approved by Senate by the February 2015 meeting.