

Application for Ministerial Consent

Bachelor of Applied Business

**Accounting, Audit
and
Information Technology**

Submission Checklist

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1: Title Page

Appendix 1.1: Submission Title Page

Full Legal Name of Organization: Conestoga College Institute of Technology and Advanced Learning
Operating Name of Organization: Conestoga College Institute of Technology and Advanced Learning
Common Acronym of Organization (if applicable): Conestoga College ITAL
URL for Organization Homepage (if applicable): www.conestogac.on.ca
Degree program for which consent renewal is being sought: Bachelor of Applied Business – Accounting, Audit and Information Technology
Location (specific address) where program is delivered: Doon Campus
Contact Information: Person Responsible for this Submission: Frank Mensink Name/Title: Associate Vice President, School of Business Full Mailing Address: 299 Doon Valley Drive, Kitchener, ON N2G 4M4 Telephone: 519-748-5220 ext 3715 Fax: 519-748-3533 E-mail: fmensink@conestogac.on.ca
Site Visit Coordinator (if site visit is required and if different from above):** Name/Title: Robert Carley/Executive Dean, VP Academic Office Full Mailing Address: 299 Doon Valley Drive, Kitchener, ON N2G 4M4 Telephone: 519-748-5220 ext 2217 Fax: 519-748-3558 E-mail: bcarley@conestogac.on.ca
Anticipated Start Date: September 2009
Anticipated Enrolment for the first 4 years of the program: 120
Chair, Board of Governors: Name/Title: Carol Leaman, CEO-in-residence Communitech Full Mailing Address: 299 Doon Valley Drive, Kitchener, ON N2G 4M4 Telephone: 519-748-5220 ext 3248 Fax: 519-748-3558
* The person who is the primary contact for the submission on matters pertaining to proposal content and communications from the Postsecondary Education Quality Assessment Board. ** This person will be the college’s liaison for coordinating the site visit, if required.

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2: Executive Summary

Appendix 2.1 Executive Summary

The College currently delivers five applied degrees in the areas of technology, health, and business, and is in the process of seeking approval for four additional degrees. In addition, the college has partnered with Southern Alberta Institute of Technology (SAIT) in delivering the course content for SAIT's Bachelor of Applied Business Administration – Accounting and Information Technology program using faculty members in the School of Business. As well, the partnership with the University of Windsor has allowed students graduating from three-year Business Administration – Accounting diploma programs to continue their studies at the College in the Bachelor of Business Studies program. The University of Windsor also delivers their MBA for Managers and Professionals using faculty drawn from the local business community, College faculty and University of Windsor professors. Conestoga also has experience delivering degree level education in collaboration with McMaster University through the Bachelor of Science – Nursing program (BScN).

The proposed degree is consistent with the College's mission to champion innovation and excellence in the development and delivery of education and training; to serve responsibly the diverse and ever-changing needs of the community; and to inspire students to strive toward their highest potential. Conestoga College's strategic plan states that the College will maintain a high level of academic excellence by using information technology, partnerships, and applied degree programs to develop curriculum that meet the needs of employers for well-educated, technically competent and highly skilled graduates.

Currently over 7,000 full-time and 35,000 part-time students attend Conestoga College; over 2,100 students take programs within the School of Business. There are over five hundred and fifty students registered in accounting related programs, and over one hundred students enrolled in the Bachelor of Applied Business - International Business Management degree program. The proposed program builds on the College's experience in delivering graduate certificate and diploma programs in Accounting, Professional Accounting Practice, and Accounting and Information Technology. The faculty members teaching in these programs have strong academic qualifications, professional accounting designations, and significant work experience in the private sector.

Conestoga College has delivered programming in accounting at the advanced diploma and graduate certificate levels over many decades. For the past three years, students who have graduated from the College's three-year Business Administration – Accounting diploma program have been able to attain a degree by attending the University of Windsor's Bachelor of Business Studies program delivered at the College. As an alternative, they were able to obtain a degree by completing courses in our Accounting and Information Technology graduate certificate program which were accepted as credit in the Southern Alberta Institute of Technology's Bachelor of Applied Business Administration program. The School of Business has therefore been delivering degree-level courses through these programs and partnerships. In addition, almost fifty percent

of the courses in the proposed degree are currently being delivered or will be delivered in Conestoga College's Bachelor of Applied Business - International Business Management. The details of the common courses are covered in Appendix 6.3.3.3. This degree program which was approved in 2005 is entering into its third year in September 2008.

The proposed degree addresses the need for professional accountants with information technology expertise and auditors who can perform both internal and external audits. Employment of accountants and auditors is expected to grow faster than the average employment for all occupations. In the United States, this sector is expected to grow by 18% between 2006 and 2016.¹ An increased need for accountants and auditors will arise in both the domestic and international business communities due to changes in legislation relating to taxes, the move to International Financial Reporting Standards in Canada, and legislation passed in both Canada and the United States as a result of accounting scandals. The globalization of business has also led to more demand for accounting expertise.

There is a growing need for professional accountants who are trained in both accounting and information technology. The International Accounting Education Standards Board in its "Information Technology for Professional Accountants" practice statement indicates that "information technology (IT) is pervasive in business, requiring the professional accountant to be competent in this technology... Professional accountants often play important roles as managers, advisors and assurance providers in the adoption, deployment and use of various information technologies.

Although many of the existing accounting programs in Ontario prepare students for the external audit function, there are no programs that provide internal audit training. Because none of these programs offer a combination of information technology, accounting and audit, the proposed degree in Accounting, Audit and Information Technology is unique in Ontario. Although Centennial College in Toronto received approval in 2002 to deliver a degree program in Accounting and Information Technology it was never implemented. Other Bachelor of Applied Business degree programs were approved in related areas at Humber College, Seneca College, Algonquin College, and George Brown College. A careful review of these programs shows no comparable emphasis on accounting, audit and information technology. While some university programs in Accounting provide electives in information systems, none offer the depth of information technology in the core curriculum. This program is unique in its blend of curricula. In addition, all courses in the program deal with both the Canadian and international context. Students also learn core business skills. Throughout the proposed program there is a balance of theory and practice with the introduction of projects and work terms. Curriculum delivery will include traditional classroom, lab, web-enhanced, and online instruction.

The curriculum in the proposed degree has been designed to meet the academic requirements stipulated by the three recognized professional accounting bodies in Ontario: The Institute of Chartered Accountants of Ontario (ICAO), The Certified General Accountants of Ontario (CGAO) and The Society of Management Accountants of Ontario

¹ www.bls.gov/oco/ocos001.htm, U.S. Department of Labor, Bureau of Labor Statistics, Accountants and Auditors

(SMAO). All three professional accounting bodies require that candidates for membership complete all the academic requirements and possess a degree. Graduates of Conestoga College's proposed degree will meet these requirements. Conestoga College has received commitments from the three professional accounting bodies that they will work with the College's development team to ensure that their academic requirements are met. Brian Leader, Vice-President of Learning at The Institute of Chartered Accountants of Ontario indicated in his letter of support that "...the Institute ... looks forward to working with Conestoga College".

In addition, graduates will also meet or exceed the academic requirements of the Institute of Internal Auditors (IIA) and the Information Systems Audit and Control Association (ISACA) in the awarding of the Certified Internal Auditor (CIA) and Certified Information Systems Auditor (CISA) designations respectively. The College will work with all five designating bodies when the detailed course outlines are completed to ensure that these courses meet the competencies identified by the professional bodies.

The **curriculum sequence table** captures the essence of the program. The primary themes in the program include Accounting, International Business, Information Technology Management, Audit and Essential Employability Skills. The curriculum in the first two years emphasizes the attainment of core business and accounting knowledge and shares much of its curriculum with the International Business Management degree program.

- Each course includes an examination of international practices. Business in Canada, and particularly in this geographic area, is becoming increasingly international in scope. In keeping with the overall focus of the School of Business, each of the courses will incorporate topics relating to the international business applications of the content to be learned. Cultural issues will be addressed and language options will be available to students as part of their elective courses.
- Essential employability skills are woven into the curriculum.
- In the final two years of the program, the curriculum covers the more advanced topics in financial and managerial accounting, and tax. Students will have completed all of the educational requirements to complete a CA, CMA or CGA accounting designation.
- Both internal and external audit is examined in more detail. In recent years, a much greater emphasis has been placed on corporate accountability and governance. Along with this trend has come a much greater need for Internal Audit skills and accreditation. Completing the courses associated with this theme will provide students with all of the educational requirements necessary to write certification examinations for the Institute of Internal Auditors (IIA).
- Information technology continues to be an integral part of the program. One of the functions often associated with the Accounting and Audit functions is the management of Information Technology within an organization. Given the increasing use of technology in Business, a solid knowledge of this area is always valuable. The student will not learn to be a technological specialist within this theme; the emphasis will be on Information Technology as it relates to the business processes of the organization. Combined with the Internal Audit

- training, students will meet the educational requirements for a Certified Information Systems Auditor (CISA) designation.
- The co-op work terms and the International Business Planning and Strategy course allow students to experience real-life application of materials covered in the courses.
 - The electives in general education provide the necessary breadth to the program.

The major strengths of the proposed degree program in Accounting, Audit and Information Technology are as follows:

- The program content is designed to meet the academic requirements of the three professional accounting bodies in the province of Ontario, giving students a choice of designations to pursue after graduation.
- The program reflects current business realities; courses include coverage of international business practices and emphasize the need to understand the computerized environment in which business operates.
- The program emphasizes both internal and external audit competencies which meets the academic requirements of the Institute of Internal Auditors.
- The program contains three four-month co-op opportunities which provide students with additional experiences in a variety of business settings including public accounting firms; private corporations, as part of the accounting/treasury and/or audit function; government and not-for-profits.
- The program covers fundamental business knowledge as well as accounting, audit and information technology.

Upon approval, the College anticipates offering both the first and third years of the degree in the first year. The remaining two years of the degree would be rolled out the following year. Most of the courses in the first two years of the program have already been delivered in the existing Bachelor of Applied Business – International Business Management degree program. This submission includes a gap analysis between the three-year Business Administration – Accounting diploma program and the degree at Appendix 5.2.4 and a modified degree completion arrangement for those students continuing their studies in the degree at Appendix 5.2.5. Further work will be done to identify the gap for students who have completed a two-year Business – Accounting diploma program at an Ontario Community College as well.

The College intends to admit forty students into Year 1 and Year 3 of the program in its first year of operation, and hopes to launch this degree for September 2009. This will permit students graduating from the 3-year Business Administration – Accounting diploma access to the degree starting in September 2009. We intend to admit forty students into Year 1 each year thereafter.

A wide range of employers have indicated support for the proposed program and have indicated an interest in participating by providing co-op placements and hiring graduates. Many of these employers are currently providing co-op opportunities to our existing students in the accounting diploma program. There is a strong interest from the international community in this degree and the potential it provides for internationally educated students. Letters of support have been received from a broad section of employers including companies with internal accounting departments and public

accounting firms. Letters of support have been received from the professional associations as well.

The following comments were drawn from the employer and professional body letters of support:

“We believe there is a strong economic need for this program and that its participants will possess a unique and in-demand skill set. In addition, we are confident that program graduates will be valuable additions to today’s competitive business environment.”
(Brian Leader, Vice-President of Learning, the Institute of Chartered Accountants of Ontario)

“As our community grows and competes globally, there is an increasing demand to hire qualified employees with good management, business skills and knowledge. ... I am confident that our business community will be receptive to placing these people...”
(Bozena (Bo) Densmore, Director of Economic Development, City of Cambridge)

“The Bachelor of Applied Business in Accounting, Audit, and Information Technology will provide a unique, comprehensive and needed education that blends these inter-related disciplines to produce graduates who will meet the skill sets applicable to today’s international business environment. ... Especially welcome is that students will also be able to meet the educational requirement for accounting designations (such as CA, CMA or CGA) as well as those awarded by the Institute of Internal Auditors (CIA) and the Information Systems Audit and Control Association (CISA).”
(Canada’s Technology Triangle)

“I can tell you with confidence that the market for educated graduates (and co-op students) in the field of audit and/or IT audit is desperate. ... Post Sarbanes Oxley in the United States and Canada’s response of Bill 198, the need for all levels of employees in this field has escalated, and will not be subsiding.”
(Michael Partridge, Vice President, Corporate Development, KIK Custom Products)

“...the market for educated graduates in the field of internal auditing (including information technology auditing) has been growing markedly in the last few years..... Both in 2007 and 2008, internal auditing has been dubbed one of the hottest specialties by Robert Half International (RHI).”
(Olivier Lecat, Certified Internal Auditor (CIA), Chair, Canadian Council, the Institute of Internal Auditors, Canada)

In summary, the purpose of the Bachelor of Applied Business – Accounting, Audit and Information Technology will be to provide a comprehensive four-year degree that provides students with a practical education in the fields of Accounting, Internal/External Audit, and Information Technology management.

CURRULUM SEQUENCE

Bachelor of Applied Business - Accounting, Audit and Information Technology						
Competency Clusters						
Term	Year	Accounting	Audit	Information Technology	International Business	Breadth Electives and Employability Skills
1	Year 1 Semester 1	Introduction to Financial Accounting		Information Management	Introduction to Business with International Applications	Introduction to Microeconomics
					Business Math	Group Dynamics
2	Year 1 Semester 2	Intermediate Financial Accounting I		Management Information Systems	Marketing	International Communications
		Managerial Accounting I				Introduction to Macroeconomics
3	Year 2 Semester 1	Intermediate Financial Accounting II		Network Management	Statistics	Critical and Creative Thinking Skills
						Applied Communications
						World Cultures
4	Year 2 Semester 2	Finance		Integrated Project	Operations Management	
					Quantitative Methods	Organizational Behaviour
						Breadth Elective
5	Year 3 Semester 1	Taxation I	External Auditing I		Canadian and International Business Law	Career Development I
		Managerial Accounting II				
		Advanced Accounting I				
6		Co-op Work Term I				
7	Year 3 Semester 2	Managerial Accounting III	Internal Auditing and Risk Management	Database Management		Principles of Ethical Reasoning
		Taxation II				Interpersonal Conflict Management Skills
8		Co-op Work Term II				
9		Co-op Work Term III				
10	Year 4 Semester 1	Accounting Theory	External Auditing II	IT Development & Operations	Human Resources Management	Breadth Elective
		Advanced Accounting II				
11	Year 4 Semester 2	Advanced Finance	Auditing Information Systems	Auditing Information Systems	Project Management	Breadth Elective
			Internal Auditing		International Business Planning and Strategy - Accounting	

3: Program Abstract

Appendix 3.1: Program Abstract

The Bachelor of Applied Business in Accounting, Audit, and Information Technology will blend a comprehensive education in these disciplines to produce graduates who possess a skill set applicable to an international business environment. The curriculum will combine theory, integrated applied projects, and paid work terms. A variety of appropriate learning technologies will be used throughout the program.

This degree fulfills the educational requirements of the Ontario Institute of Chartered Accountants, The Certified General Accountants of Ontario, The Certified Management Accountants of Canada, the Institute of Internal Auditors CIA designation and the Information Systems Audit and Control Association CISA designation. Graduates of this degree may write the certification examinations for one or more of these organizations.

Graduates will find employment in corporate and public accounting as Internal or External Auditors, IT Auditors, Accountants, Analysts, Tax Managers, Treasurers and Controllers. They can continue their studies in graduate programs in Business.

4: Program Degree-Level Standard

Appendix 4.1: Degree Level Summary

The College developed this degree program using the following distinct phases.

Firstly, the various sectors within the accounting and audit sectors identified positions and responsibilities requiring program graduates. This led to a group of common core competencies and the realization that information technology expertise was also required to address the importance of information technology in the skill set required of today's audit and accounting professional.

Next, input from the field was gathered in terms of knowledge, skills, abilities, attitudes and expectations. The academic requirements and competencies as stipulated by the three recognized accounting bodies in the province of Ontario were also identified. As well, the requirements of the Institute of Internal Auditors and Information Systems Audit and Control Association were also considered. These requirements were then grouped into common themes: (a) internal and external audit, (b) financial and managerial accounting, (c) information technology, (d) international business and standards, (e) finance, (f) taxation, (f) communications skills.

Thirdly, these themes were articulated in Program Outcomes. Through discussions with members of the Program Development Advisory Committee, it was agreed that all of these themes needed to be present in a degree program that prepared students for employment as professional accountants and auditors. These were then broken down into course outcomes over eight semesters. Many academic goals cut across the course and major outcomes. These include a development of essential employability skills with a particular emphasis on critical thinking, problem solving, team work, and conflict management as well as oral and written communication. In addition, there will be an emphasis on evidence based decisions, self-awareness and reflection, holistic thinking (seeing the big picture and implications) and risk management.

During the development of the curriculum design, the College consulted with a Degree Program Development Advisory Committee for review and validation of the content, breadth and depth of domain learning outcomes and the corresponding course segments to ensure the overall intent and objectives of the program were met. This committee composed of leading theorists, practitioners and associated community partners provided valuable input. During the process the College made valuable contacts that will be utilized to further develop and refine the program.

The College has delivered courses in our existing diploma in Business Administration – Accounting and two graduate certificate programs which lead to degrees (after additional course work is completed) issued by the University of Windsor or Southern Alberta Institute of Technology. Some of these courses have been accepted as equivalent to university degree courses by the Institute of Chartered Accountants and the Certified General Accountants of Ontario.

Learning Outcomes at Degree-Level

To determine if the Benchmark for Assessing Degree Level has been achieved, one has to compare the generically stated learning outcomes in the Handbook for CAAT Applied Degrees with specific learning outcomes articulated for each of the domains of the Program. The College developed and used an empirical analysis tool that includes a detailed synthesis of each outcome for each and every program unit using Bloom's Taxonomy. (www.coun.uvic.ca/learn/program/hndouts/bloom.html), see pages 4-3 and 4-4.

The taxonomy provides a useful structure in which to categorize outcome objectives and establish depth and breadth levels. An applied degree level program will traditionally reside in the upper four categories of the taxonomy namely Application, Analysis, Synthesis and Evaluation. There should be good progression in the depth and breadth of the program and the knowledge and skills must clearly be applied to the projects and work term experiences.

Bloom's Framework for Analysis Tool

COMPETENCE (Low to High)	SKILLS DEMONSTRATED
Knowledge	<ul style="list-style-type: none"> • Observation and recall of information • Knowledge of dates, events, places • Knowledge of major ideas • Mastery of subject matter <p><u>Question cues:</u> list, define, tell, describe, identify, show, label, collect, examine, tabulate, quote, name, who, when, where, etc.</p>
Comprehension	<ul style="list-style-type: none"> • Understanding information • Grasp meaning • Translate knowledge into new context • Interpret facts, compare, contrast • Order, group, infer causes • Predict consequences <p><u>Question Cues:</u> summarize, describe, interpret, contrast, predict, associate, distinguish, estimate, differentiate, discuss, extend</p>
Application	<ul style="list-style-type: none"> • Use information • Use methods, concepts, theories in new situations • Solve problems using required skills or knowledge <p><u>Question Cues:</u> apply, demonstrate, calculate, complete, illustrate, show, solve, examine, modify, relate, change, classify, experiment, discover</p>
Analysis	<ul style="list-style-type: none"> • Seeing patterns • Organization of parts • Recognition of hidden meanings • Identification of components <p><u>Question Cues:</u> analyze, separate, order, explain, connect, classify, arrange, divide,</p>

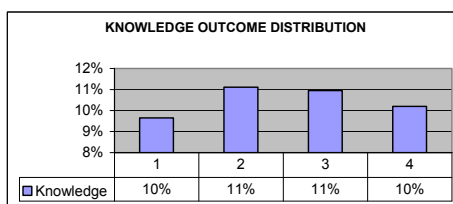
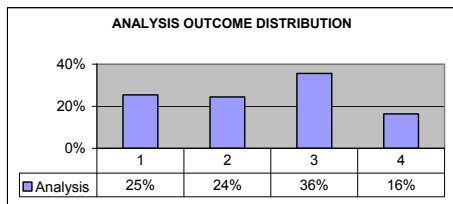
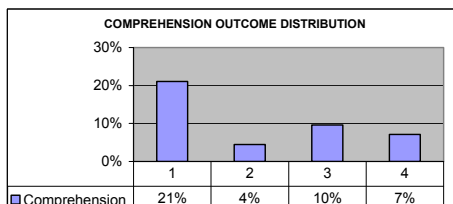
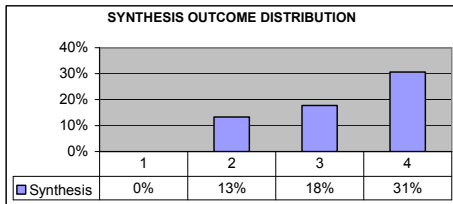
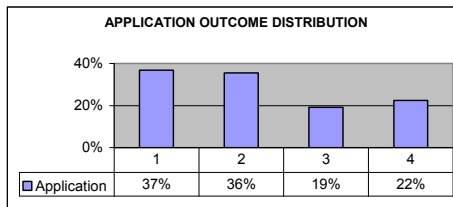
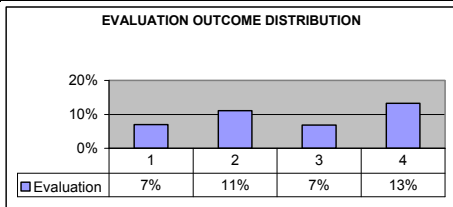
COMPETENCE (Low to High)	SKILLS DEMONSTRATED
	compare, select, explain, infer
Synthesis	<ul style="list-style-type: none"> • Use old ideas to create new ones • Generalize from given facts • Relate knowledge from several areas • Predict, draw conclusions <p><u>Question Cues:</u> combine, integrate, modify, rearrange, substitute, plan, create, design, invent, what if? Compose, formulate, prepare, generalize, rewrite</p>
COMPETENCE (Low to High)	SKILLS DEMONSTRATED
Evaluation	<ul style="list-style-type: none"> • Compare and discriminate between ideas • Assess value of theories, presentations • Make choices based on reasoned argument • Verify value of evidence • Recognize subjectivity <p><u>Question Cues</u> assess, decide, rank, grade, test, measure, recommend, convince, select, judge, explain, discriminate, support, conclude, compare, summarize</p>

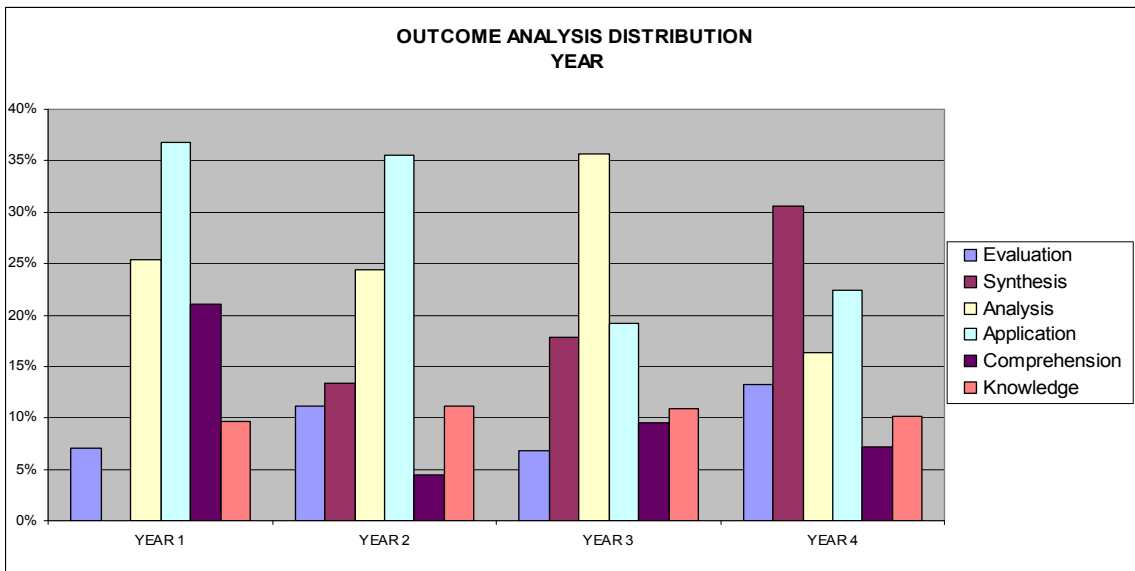
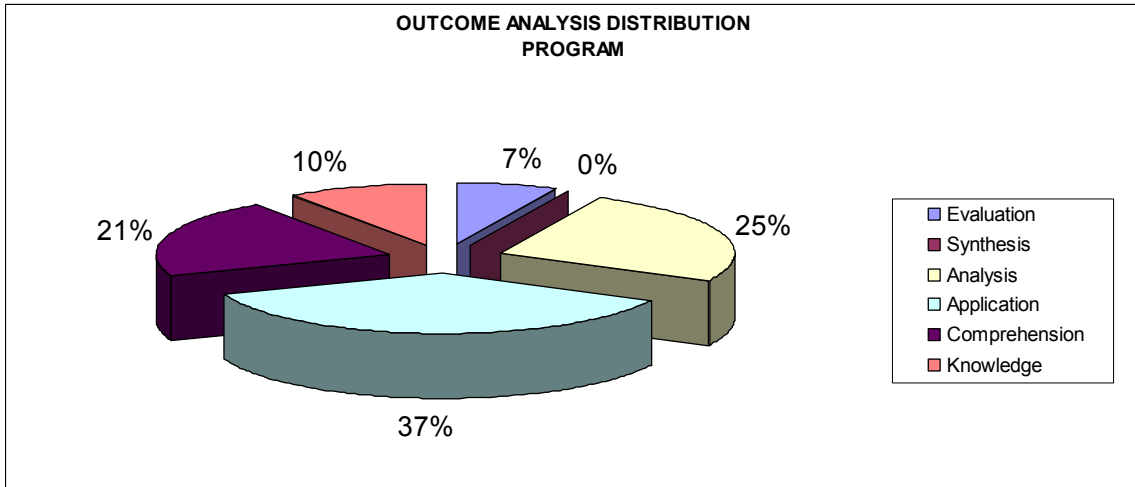
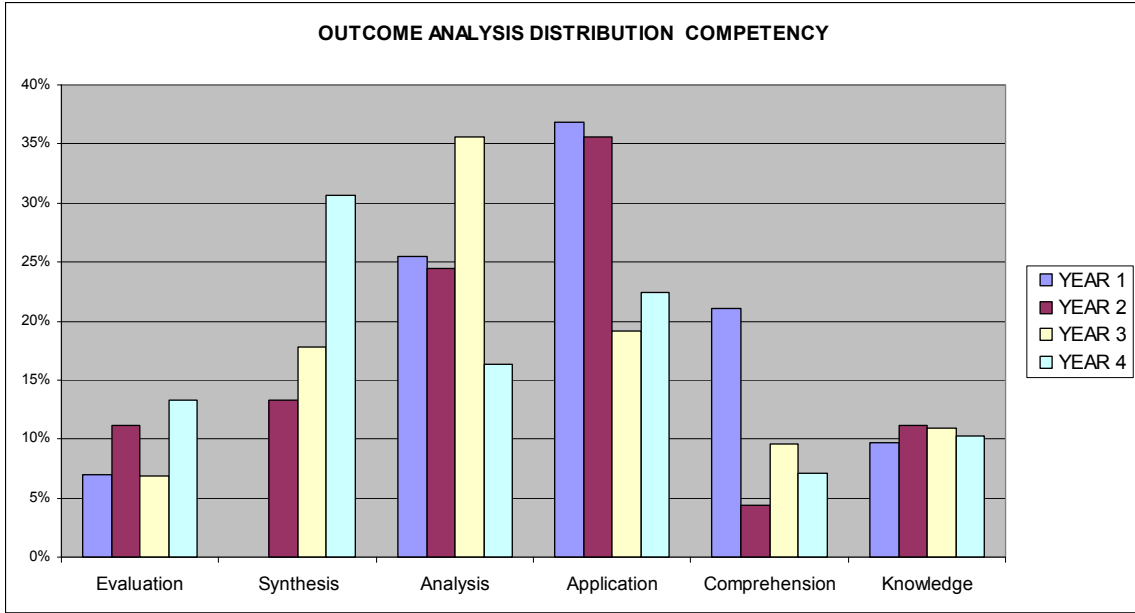
The following tables and figures give an effective demonstration of the coverage at an upper level of outcomes and the strong application orientation in the program. Similarly, the program includes an appropriate distribution of various assessment tools.

Outcome Analysis Raw Data							
Year	Evaluation	Synthesis	Analysis	Application	Comprehension	Knowledge	Total
1	8	0	29	42	24	11	114
2	10	12	22	32	4	10	90
3	5	13	26	14	7	8	73
4	13	30	16	22	7	10	98
TOTAL	36	55	93	110	42	39	375
Outcome Analysis Percentage							
Year	Evaluation	Synthesis	Analysis	Application	Comprehension	Knowledge	Total
YEAR 1	7%	0%	25%	37%	21%	10%	100%
YEAR 2	11%	13%	24%	36%	4%	11%	100%
YEAR 3	7%	18%	36%	19%	10%	11%	100%
YEAR 4	13%	31%	16%	22%	7%	10%	100%
TOTAL	10%	15%	25%	29%	11%	10%	100%

Accounting, Audit and Information Technology

This competency analysis demonstrates percentile the levels in different years. Graphs clearly demonstrate the applied nature of the program, and breadth and depth at a degree level.





5: Admissions, Promotion, Graduation Standard

Appendix 5.1.1: Admissions Requirements Direct Entry

	Program Admission Requirements*
Academic	<p>A minimum of 6 Grade 12 courses at a minimum 65% average, including 2 required university (U) level courses and 4 additional university/college (M) level courses.</p> <p>The following Grade 12 U courses are required:</p> <ul style="list-style-type: none"> • Grade 12 English (ENG4U) • Grade 12 Mathematics (Advanced Functions (MHF4U) OR Advanced Functions and Introductory Calculus (MCB4U) OR Calculus and Vectors (MCV4U) OR Mathematics of Data Management (MDM4U) – Advanced Functions preferred) <p>The following courses are recommended but are not mandatory:</p> <ul style="list-style-type: none"> • Introduction to International Business (BBB4M) • Principles of Financial Accounting (BAT4M) <p>Applicants with previous post-secondary education will be assessed on an individual basis in accordance with College and PEQAB guidelines/policies for advanced standing.</p>
Related work / volunteer / travel experience	<p>We consider other factors as well as grades. All qualified applicants will be sent an Applied Degree Admission Information Form that must be completed. Preference may be given to applicants who have had international experience through travel, work or residency. This form is also used for making appropriate fine tuning of the foundation module. Information collected through this form also assists the college in awarding entrance scholarships. Sample form appended.</p>
Other (e.g., portfolio, specialized testing, interview, G.R.E., etc.)	<p>Language Requirements:</p> <ul style="list-style-type: none"> • Applicants possessing degrees/diplomas from institutions where the language of instruction was not English will be required to provide test scores as evidence of their English language proficiency. Test scores, if required, would be a minimum of TOEFL 580 or 237 computer-based or 92 internet-based with TWE 4.5, IELTS 6.5 with no bands less than 6.0, CAEL 70 with no sub-test band scores less than 60, or equivalent scores in other recognized standard tests of English. <p>The College offers a language program for students whose English language skills are below the standard required for admission but all other admission criteria have been met. The applicants will be eligible for admission to the degree program after completing the English Language Studies program. Applicants' placement in that program is determined by scores on an in-house English language test or TOEFL or IELTS.</p>

Appendix 5.1.2: Admissions Policies and Procedures for Mature Students

Conestoga College follows the guidelines established by PEQAB:

“Mature students” have demonstrated academic abilities equivalent to those of Ontario high school graduates, verified by successful completion of courses at the postsecondary level or an entrance examination. (“Mature students” are applicants who have not achieved the Ontario Secondary School Diploma [OSSD] or its equivalent, who are at least 19 years of age on or before the commencement of the program in which they intend to enroll.”

The college uses prior learning assessment and has an established policy for diploma level programs. If required the prior learning policy will be modified to meet the requirements of the PEQAB.

Appendix 5.2.1: Credit Transfer/Recognition Policies and Procedures


Policies and practices pertaining to credit transfer/recognition (including any bridging requirements for certificate/diploma to degree laddering) ensure that the degree level standard and program learning outcomes are met. In such cases, if transfer credits are awarded for learning done at a post-secondary institution which is not:

1. a Canadian institution empowered to award degrees either on the basis of their own statutes or ministerial consent; or
2. a degree granting institution recognized by the Department of Education or by an accrediting agency which itself is accredited by the Council of Higher Education Accreditation in the United States; or
3. a degree granting institution from another jurisdiction which has a similar “accredited” status,

Then the College will ensure that the content and outcomes of the studies for which transfer credit is being awarded have a substantial academic affinity with the proposed program and are at the degree level.

Conestoga College recognizes that learning occurs in all aspects of life and not just in educational institutions. Courses successfully completed in other post-secondary institutions will be recognized when appropriate documents are presented and equivalency is determined. The time limit for the granting of Exemptions and Transfer Credits is seven years. Information Technology (IT) courses completed more than two years previously will not be considered. Some exceptions may apply. The maximum credit allowed through Exemptions and Transfer Credits and PLAR (Prior Learning Assessment Recognition) is 75% of the program credits. Therefore, at least 25% of the program credits must be taken under the direct supervision of Conestoga College faculty.

Appendix 5.2.2: Advanced Placement Policies

	Approved by: ACC
	Authorizer: VP Academic / VP Student Affairs
	Effective Date: September 1, 2007
Policy Title: Recognition of Prior Learning Policy	

Policy Statement:

Conestoga recognizes prior learning of skills, knowledge or competencies that have been acquired through work, formal, informal, and non-formal education or training, experiential learning or self study in the form of Recognition of Prior Learning (RPL). RPL can take various forms, and the associated outcomes can be used for a variety of purposes relevant to the individual's educational program at Conestoga or to enhance his/her employment opportunities.

RPL is not for registered Conestoga students who have completed but failed a course of study. Students who find themselves in this situation may be able to access privileges to address this problem under the Clearance of Academic Deficiency Policy.

Scope:

This policy applies to adults 19 years or older with significant life and work experiences who wish to pursue new career opportunities or to earn credits for learning/skills achieved in their current work field toward a college certificate or diploma.

Candidates for recognition of prior learning are bound by the College's residency policy which requires that for any credential, a minimum of twenty-five percent (25%) of the hours of instruction must be undertaken through the Conestoga program through which the diploma will be granted.

This policy also applies to all College personnel who are involved with the evaluation of these applicants.

Definitions:

Formal Learning – structured, intentional, and achieved through credit-based programs/courses.

Non-Formal Learning – intentional and gained through participation in non-credit courses; workplace-based training, or workshops.

Informal Learning – incidental and gained through life experience, workplace-based tasks, volunteer activities, self study, hobbies, family responsibilities, etc.

Experiential Learning - either intentional or incidental and encompasses the concepts of non-formal and informal learning.

Advanced Standing is placement of a student in a program (usually but not always beyond semester one) on the basis of previous documented educational studies. Advanced standing can be accomplished in any of 3 ways: Exemptions, Qualification Recognition, or Prior Learning Assessment.

Exemptions are transfer credits given in situations when a student has already earned academic credit(s) at Conestoga or at another recognized educational institution which is/are equivalent to the learning requirements for a specific subject taught at Conestoga. The course(s) must have been of similar credit hours and with similar outcomes or descriptions.

QR - Qualification Recognition (sometimes referred to as international or foreign credential recognition) is a process usually associated with internationally-trained individuals who require concrete recognition for their prior knowledge, skills and abilities from academic institutions or licensing bodies. Recognition of formal credentials may also refer to acceptance amongst institutions and other bodies of each other's credits, licenses, degrees and diplomas. At Conestoga these are handled through the office of International Studies and are usually assessed by an outside service.

PLA - Prior Learning Assessment - a process that involves the recognition and evaluation of informal and non-formal learning acquired through employment, volunteer work, military training, hobbies, reading and other significant life experiences.

PLA is used when the life and work experience of the student have resulted in the student knowing the information/skill that the course would teach. It is a systematic process which uses a variety of tools to help learners reflect on, identify, articulate, and demonstrate past learning acquired through formal and informal study, work or other life experiences. It allows for the evaluation of past learning against established academic standards for conversion or recognition into college credits.

Policy Elaboration:

RPL is an ideal tool to use in responding to the learning needs of Canadians because it supports continuous engagement in learning activities at home, at school and in the workplace throughout our lifetimes. It is based on the premise that significant learning takes place in a wide variety of contexts throughout a person's life, and that it is beneficial to both organizations and individuals to recognize that learning wherever possible. Examples of recognition gained are educational credits, occupational certification, employment and access to advanced training.

RPL has several benefits. It improves access to education when formal credentials are not well understood. It helps place learners at appropriate levels within educational programs. It eliminates the need for students to study things they already know. It helps learners develop clear educational goals and plans. Research indicates that RPL also improves learner confidence, self-esteem, and motivation to learn. If an institution's course offerings are flexible, RPL can reduce students' program workloads and costs.

RPL increases access to professions by providing important information to licensing and certification bodies about what applicants already know and can do. It can help determine if applicants are eligible to write qualifying exams or undertake placements. RPL can help to determine if individuals need additional training, and it can reduce costs by pinpointing training needs more accurately.

References:

Council of Education Ministers, Canada: Third National Forum on Education, Education and Life – Transitions, St. John's, Newfoundland, May 28-30, 1998
Procedure for Recognition of Prior Learning

Revision Log:

Revision Date	Summary of Changes
2007-10-01	Replaces Prior Learning Assessment Policy 2001
2007-01-16	Academic Forum - reviewed
2007-09-05	Academic Coordinating Committee - approved

Appendix 5.2.3: Degree Completion Arrangements

A gap analysis was completed for Conestoga's Business Administration – Accounting program. Course outcomes were analyzed for specialist content. Portions of five courses were not adequately covered in the diploma program to warrant credit in the proposed applied degree program. To get full credit for those five courses in the degree, Conestoga Business Administration – Accounting students will have to complete bridging modules as outlined in Appendix 5.2.4.

Course outcomes for non-specialist courses were also analyzed. In some cases, diploma courses had substantial affinity with the degree courses. In other cases, there were some major differences, but the diploma course had valid outcomes at an appropriate level in the non-specialist subject area to replace missing applied degree outcomes. There were also some courses in the degree program that had slightly more content, but within the College's proportion of affinity policy. Students will be given credit for an introductory business course on the basis that the diploma already completed is beyond introductory level.

Students graduating from Conestoga's three-year Business Administration – Accounting diploma program will enter the degree at semester five with modifications and bridge courses as described in Appendix 5.2.4. They will receive two years credit. In addition, students graduating from three-year Business Administration – Accounting (Co-op) diploma program will receive credit for Co-op and Career Preparation and one Co-op Work Term.

Complete gap analyses for other college programs as well as post-graduate and similar programs will be done as needed using a similar method of analysis. The gap analyses are being retained for review.

Appendix 5.2.4: Gap Analysis

Outcomes of Prior Study Business Administration – Accounting Diploma	Degree Program Outcomes	Gap in Knowledge and Skills	Remediation of Gap
<p>1.1 Analyze and systematically record business transactions; summarize, report and interpret the results of these transactions.</p>	<p>1. Prepare financial statements using domestic or international generally accepted accounting principles. 2. Recommend to management appropriate accounting and financial techniques for planning and control in domestic or international settings. 3. Assess operating and financial policies that are legally compliant, adhere to accounting and control standards, and are ethically, culturally and economically appropriate.</p>	<p>The intermediate accounting courses in Conestoga’s diploma program omit revenue recognition and accounting changes topics. There is little emphasis on international accounting principles.</p>	<p>Students will pass a hybrid Intermediate Accounting Module before completing the fifth semester of the proposed degree.</p>

Outcomes of Prior Study Business Administration – Accounting Diploma	Degree Program Outcomes	Gap in Knowledge and Skills	Remediation of Gap
<p>1.3 Examine certain advanced accounting topics in the forefront of current accounting research; may include such topics as intercorporate investments and consolidations, and foreign currency translation.</p>	<p>1. Prepare financial statements using domestic or international generally accepted accounting principles. 2. Recommend to management appropriate accounting and financial techniques for planning and control in domestic or international settings. 3. Assess operating and financial policies that are legally compliant, adhere to accounting and control standards, and are ethically, culturally and economically appropriate.</p>	<p>The advanced accounting course in Conestoga's diploma program omits some consolidation topics and does not cover joint ventures or foreign currency issues for consolidated entities.</p>	<p>Students will pass a hybrid Advanced Accounting Module before completing the fifth semester of the proposed degree.</p>

Outcomes of Prior Study Business Administration – Accounting Diploma	Degree Program Outcomes	Gap in Knowledge and Skills	Remediation of Gap
2.2 Discuss and explain the planning and control aspects of cost and management accounting systems with particular reference to standard cost systems, flexible budgets and other planning and control techniques.	2. Recommend to management appropriate accounting and financial techniques for planning and control in domestic or international settings. 3. Assess operating and financial policies that are legally compliant, adhere to accounting and control standards, and are ethically, culturally and economically appropriate.	The management accounting courses in Conestoga’s diploma program omit the preparation of reports using relevant costs and analyses for several decision situations.	Students will pass a hybrid Managerial Accounting Module before completing the fifth semester of the proposed degree.
3.4 Discuss commercial law and its impact on the conduct of operations and management decision making.	3. Assess operating and financial policies that are legally compliant, adhere to accounting and control standards, and are ethically, culturally and economically appropriate.	The business law course in Conestoga’s diploma program omits international law topics.	Students will pass a hybrid Business Law Module before completing the fifth semester of the proposed degree.

Outcomes of Prior Study Business Administration – Accounting Diploma	Degree Program Outcomes	Gap in Knowledge and Skills	Remediation of Gap
5.2 Evaluating various types of evidence gathered for the preparation of working paper files.	2. Recommend to management appropriate accounting and financial techniques for planning and control in domestic or international settings. 3. Assess operating and financial policies that are legally compliant, adhere to accounting and control standards, and are ethically, culturally and economically appropriate. 4. Plan effective external, internal, or information systems audits.	The external auditing course in Conestoga's diploma program omits study of controls for several financial statement classes or cycles. There is little emphasis on international accounting principles.	Students will pass a hybrid External Auditing Module before completing the fifth semester of the proposed degree.
7.6 Demonstrate good thinking and problem solving skills.	6. Assess management's application of risk-management techniques to specific business situations. 7. Recommend initiatives geared towards improving effectiveness, efficiency and economy of processes, functions, employees, or businesses.	Conestoga's diploma program does not have a course that specifically covers critical and creative thinking.	Students will take Critical and Creative Thinking (ref # 15) in the fifth semester in place of External Auditing I (ref # 26) which is adequately covered in the diploma with the addition of the external auditing module above.

Outcomes of Prior Study Business Administration – Accounting Diploma	Degree Program Outcomes	Gap in Knowledge and Skills	Remediation of Gap
7.4 Demonstrate an understanding of the appropriate behavioural skills for success in today's business environment.	10. Communicate effectively in both domestic and international contexts.	Conestoga's diploma program does not include the study of cultural differences in the workplace.	Students will take World Cultures (ref # 18) in the fifth semester in place of Taxation 1 (ref # 27) which is adequately covered in the diploma program.
4.2 Describe methods of transaction processing, the concept and techniques of internal control and the systems development process in manual and automated accounting systems.	5. Assess employee and organizational information and administration systems through the effective use of information technology which is environmentally, culturally, legally and ethically appropriate.	Conestoga's diploma program does not contain an equivalent to Management Information Systems (ref # 11).	Students will take Management Information Systems (ref # 11) in the fifth semester in place of Canadian and International Business Law (ref # 28) which is adequately covered in the diploma with the addition of the business law module above.
4.2 Describe methods of transaction processing, the concept and techniques of internal control and the systems development process in manual and automated accounting systems.	5. Assess employee and organizational information and administration systems through the effective use of information technology which is environmentally, culturally, legally and ethically appropriate.	Conestoga's diploma program does not contain an equivalent to Network Management (ref # 16).	Students will take Network Management Information Systems (ref # 16) in the fifth semester in place of Managerial Accounting II (ref # 29) which is adequately covered in the diploma with the addition of the managerial accounting module above.

Outcomes of Prior Study Business Administration – Accounting Diploma	Degree Program Outcomes	Gap in Knowledge and Skills	Remediation of Gap
<p>8.0 Acquire an increased appreciation and understanding of the concepts and values required to enhance the quality of life for self and others in the home, workplace and the local and global community through an exploration of selected broad goals of education in the areas of aesthetics, civic life, culture, personal development, society, work and the economy, science and technology.</p>	<p>12. Develop an appreciation of the concepts and values required to enhance the quality of life for self and others in the home, workplace and the local and global community through an exploration of selected areas of aesthetics, civic life, culture, personal development, society, work or science and technology.</p>	<p>Conestoga's diploma program has no breadth elective.</p>	<p>Students will choose an elective (ref # 24) in the fifth semester to replace Advanced Accounting I (ref # 30) which is adequately covered in the diploma with the addition of the advanced accounting module above.</p>

Appendix 5.2.5: Bridging Courses

A gap analysis (Appendix 5.2.4) determined the need for the five bridging courses for graduates of Conestoga’s Business Administration – Accounting diploma programs.

Ref	Degree Course Name	Bridge Ref	Diploma Course Name
11	Management Information Systems	1	Accounting & Management Information Systems
13	Intermediate Financial Accounting II	2	Intermediate Financial Accounting II
26	External Auditing I	3	Audit
29	Managerial Accounting II	4	Cost and Management Accounting II
36	Advanced Accounting I	5	Advanced Financial Accounting


Bridging course descriptions and outcomes are as follows:

Year/ Ref #	Course Title	Calendar Course Description	Course Learning Outcomes (as identified in)
Bridge Modules 1	Management Information Systems Module (20 hours)	This course will cover a variety of topics for managing information systems.	<ul style="list-style-type: none"> Assess the nature and value of information in the conduct of business. Assess the structure of information in a business context. Discuss future trends in information systems. Identify some common development methodologies and frameworks Apply detailed software development strategies to resolve identified business issues.

Year/ Ref #	Course Title	Calendar Course Description	Course Learning Outcomes (as identified in)
Bridge 2	Intermediate Financial Accounting Module (15 hours)	This course will cover a variety of topics in intermediate financial accounting.	<ul style="list-style-type: none"> • Develop technical and procedural skills required to deal with special areas of generally accepted accounting principles such as <ul style="list-style-type: none"> ○ revenue recognition ○ accounting changes ○ international accounting principles
Bridge Modules 3	External Auditing Module (12 hours)	This course will cover a variety of topics in auditing.	<ul style="list-style-type: none"> • Design tests of controls and substantive tests for the following financial statement classes or cycles <ul style="list-style-type: none"> ○ inventory ○ capital assets ○ production and payroll cycle ○ finance and investment cycle including long term debt and shareholder's equity • Compare Canadian and international auditing standards.
Bridge Modules 4	Managerial Accounting Module (12 hours)	This course will cover a variety of topics in management accounting.	<ul style="list-style-type: none"> • Prepare reports for relevant costs • Prepare analyses for the following decision situations <ul style="list-style-type: none"> ○ add or drop product lines ○ make or buy ○ accept special order ○ sell or process further ○ allocate constrained resources
Bridge Modules 5	Advanced Accounting Module (12 hours)	This course will cover a variety of topics in advanced financial accounting.	<ul style="list-style-type: none"> • Develop technical and procedural skills required to deal with special areas of generally accepted accounting principles such as <ul style="list-style-type: none"> ○ Inter-company transfers ○ changes in ownership for consolidated entities ○ joint ventures ○ foreign currency for consolidated entities

These courses will be completed before students begin the degree program. Bridging courses for graduates of diploma programs for other colleges and post-graduate and similar programs will be developed as needed.

Appendix 5.3: Promotion and Graduation Requirements

	Approved by: Degree Management Committee Authorizer: VP Academic Effective Date: September 1, 2007
Policy Title: Examinations, Promotions, and Graduation – Baccalaureate Degree Program Policy	

Policy Statement:

These policies are defined to meet the requirements of the Post-secondary Education Quality Assessment Board (PEQAB). Should the Board revise its requirements these College policies will be reviewed.

Scope:

This policy applies to all the students in degree programs approved by PEQAB.

Policy Elaboration:

1. Graduation from the program requires an average of 65% and completion of all courses and modules including required Co-op semesters.
2. The requirement for passing the Foundation Module is successful attainment of the outcomes (Pass). The Foundation Module must be passed before starting the third semester of academic coursework.
3. The minimum passing grade for a course/module is 60%.
4. The minimum requirements for promotion are a cumulative average of 65% and 2 or fewer un-cleared failures (*see 6 below*).
 - a. A student with a cumulative average below 50% will be discontinued from the program.
 - b. A student with an average between 50% and 65%, or a student with an average of 65% but who has 3 or more failed courses, will be placed on probation. Probation conditions are established and published by each program.
 - c. Students repeating a semester will not be required to repeat elective courses in which they have achieved a mark of 60% or greater.
5. Normally there will be no academic decision (e.g. promotion) at the end of semester one. However a student may be discontinued at the end of semester one based on a unanimous recommendation of the program's academic team. Decisions will be documented and shared with the Degree Management Committee.
6. A course that has been failed will be considered un-cleared until the student receives a passing grade for it. A previously failed course or module must be cleared through one of the following methods:
 - a. Repeat the course or module.
 - b. Take a supplemental examination.
 - c. Enter into and complete a learning contract.

If a student is successful passing a previously failed course through either a supplemental examination or a learning contract, the previously awarded grade for the course will be changed to 60%. If a student repeats a course or module, the grade earned on the repeated course will be recorded and used to calculate cumulative average and Grade Point Average as per the college policy. The program's academic team will decide which method (a, b, or c above) to follow on a case-by-case basis.

7. A student's eligibility for a Co-op semester shall be based on the academic semester prior to the semester preceding the Co-op assignment. However, students failing 2 or more courses in the term prior to Co-op must apply to the Program Promotion Committee to continue in the Co-op semester. When the Committee determines that the student is ineligible for the Co-op semester the student will be required to register in and complete the Co-op semester at a later date.
8. Additional Program Specific Criteria may be defined and implemented with approval of the College Degree Management Committee and the V.P. Academic.

6: Program Content Standard

Appendix 6.2.1: Professional/Accreditation or Other Requirements

The aim of the proposed degree program is to prepare students to become professional accountants. Professional accountants in the province of Ontario are primarily members of three professional accounting bodies: the Institute of Chartered Accountants of Ontario, the Certified General Accountants of Ontario and the Society of Management Accountants of Ontario. The pre-eminence of these bodies has been recognized by the Attorney General of Ontario when the Public Accounting Act, 2004 was passed by the Ontario Legislature.

The following statement is from the 2004-05 Annual Report issued by the Ministry of the Attorney General:

In June 2004, the Attorney General introduced legislation to make public accounting licences more accessible, while meeting its commitment to protect businesses, investors and the public with high regulatory standards....

The Public Accounting Act, 2004, enables qualified Chartered Accountants, Certified General Accountants and Certified Management Accountants to obtain a licence to practise public accounting. The proposed "parallel licensure" system will reconstitute and refocus the Public Accountants Council (PAC) as the guardian of public accounting standards in Ontario. The PAC will approve and enforce standards relating to education, experience, examinations, practice inspections, professional conduct and development, and disciplinary procedures.

The degree program has been designed to meet the academic requirements for each of these three Accounting bodies. As part of our development of this degree, each of these bodies was consulted to ensure that our proposed program design would meet their academic requirements.

Mapping of our courses in the degree to the academic requirements of each of the three accounting bodies is provided as part of this section. The proposed degree meets the degree requirement for each of these bodies. We have agreed to continue working with the three accounting bodies when the detailed curriculum development is done to ensure that the course content meets their academic competency requirements. Letters of support has been received from each of the three accounting bodies.

In addition, this degree has also been designed to meet the academic requirements stipulated by the Institute of Internal Auditors (which awards the Certified Internal Auditor (CIA) designation and the Information Systems Audit and Control Association (which awards the Certified Information Systems Auditor (CISA) designation). Letters of support have been received from these two organizations.

The Information Systems Audit and Control Association (ISACA) is the pace-setting global organization for information governance, control, security and audit professionals. Its IS auditing and IS control standards are followed by practitioners worldwide. Its

research pinpoints professional issues challenging its constituents. Its Certified Information Systems Auditor (CISA) certification is recognized globally and has been earned by more than 55,000 professionals since inception. It publishes a leading technical journal in the information control field, the *Information Systems Control Journal*. It hosts a series of international conferences focusing on both technical and managerial topics pertinent to the IS assurance, control, security and IT governance professions. Together, ISACA and its affiliated IT Governance Institute lead the information technology control community and serve its practitioners by providing the elements needed by IT professionals in an ever-changing worldwide environment.

Established in 1941, The Institute of Internal Auditors (IIA) is an international professional association of over 157,000 members with global headquarters in Altamonte Springs, Fla., USA. The IIA is the internal audit profession's global voice, recognized authority, acknowledged leader, chief advocate, and principal educator. Members work in internal auditing, risk management, governance, internal control, information technology audit, education, and security. Since the 1974 inception of the Chartered Internal Auditor® (CIA®) program, more than 74,000 professionals have earned their CIA designation. The exam now takes place twice a year in 91 countries, in 17 languages.

The following charts lists the Accounting, Audit and Information Technology course equivalents mapped to course requirements for the: CA, CGA, CIA, CMA and CISA.

Certified Accountant COURSE EQUIVALENTS

CA	Accounting, Audit and Information Technology	
Course Name	Course Name	Credits
Financial Accounting Introductory & Intermediate	Introduction to Financial Accounting	3
	Intermediate Financial Accounting I	3
	Intermediate Financial Accounting II	3
Financial Accounting Advanced	Advanced Accounting I	3
	Advanced Accounting II	3
Cost and Management Accounting	Managerial Accounting I	3
	Managerial Accounting II	3
Advanced Accounting Elective	Accounting Theory	3
Auditing	External Auditing I	3
	External Auditing II	3
	Auditing Information Systems	3
Taxation	Taxation I	3
	Taxation II	3
Business Information Systems	Information Management	3
Finance/Financial Management	Finance	3
Economics	Introduction to Microeconomics	3
	Macroeconomics	3
Law	Canadian and International Business Law	5
		56

Certified General Accountant COURSE EQUIVALENTS

CGA	Accounting, Audit and Information Technology
Course Name	Course Name
Financial Acctg Fundamentals (FA1)	Introduction to Financial Accounting
Micro and Macro Economics (EM1)	Introduction to Microeconomics
	Introduction to Macroeconomics
Business Law (LW1)	Canadian and International Business Law
Financial Accounting: Assets (FA2)	Intermediate Financial Accounting I
Business Quantitative Methods (QU1)	Statistics
	Quantitative Methods
Mgmt Acctg Fundamentals (MA1)	Managerial Accounting I
	Managerial Accounting II
Business Communication (CM1)	International Communications
	Applied Communications
Fin Acctg: Liabilities & Equities (FA3)	Intermediate Financial Accounting II
Corporate Finance Fundamentals (FN1)	Finance
Managing Information Systems (MS1)	Information Management
Accounting Business Case (BC1)	Integrated Project
Advanced Mgmt Accounting (MA2)	Managerial Accounting II
	Managerial Accounting III
Personal and Corporate Tax (TX1)	Taxation I
	Taxation II
External Auditing (AU1)	External Auditing I
Public Practice Auditing Case (BC2)	External Auditing II
Acctg Theory and Contemporary Issues (AT1)	Accounting Theory
	Advanced Accounting II
Financial Acctg: Consolidations and Advanced Issues (FA4)	Advanced Accounting I
	Advanced Accounting II
Information Systems Strategy (MS2)	IT Development and Operations
Management Auditing (MU1)	Internal Auditing and Risk Management
	Internal Auditing
Advanced External Auditing (AU2)	External Auditing II
Advanced Corporate Finance (FN2)	Advanced Finance
Advanced Personal and Corporate Tax (TX2)	Taxation II

Certified Internal Auditor COURSE EQUIVALENTS

CIA	Accounting, Audit and Information Technology
Course Name	Course Name
Internal Auditing	Internal Auditing and Risk Management Internal Auditing
Auditing Information Systems	Auditing Information Systems
Statistics	Statistics
Project Management	Project Management
Marketing	Marketing
Human Resources	Human Resources Management
Accounting - Introductory	Introductory Financial Accounting
Accounting - Intermediate	Intermediate Financial Accounting I Intermediate Financial Accounting II
Accounting - Advanced	Advanced Accounting I Advanced Accounting II
Finance	Finance Advanced Finance
Managerial Accounting	Managerial Accounting I Managerial Accounting II Managerial Accounting III
Law	Canadian and International Business Law
Economics	Introduction to Microeconomics Macroeconomics
Tax	Taxation I Taxation II
Information Technology	Information Management Management Information Systems Network Management Database Management IT Development and Operations
Strategic Management	International Business Planning and Strategy
Organizational Behaviour	Organizational Behaviour
Group Dynamics	Group Dynamics
Conflict Resolution	Interpersonal Conflict Management Skills
Negotiation	Interpersonal Conflict Management Skills Human Resources Management

Certified Management Accountant COURSE EQUIVALENTS

CMA	Accounting, Audit and Information Technology
Course Name	Course Name
Mgmt Studies: Introductory	Managerial Accounting I
Mgmt Studies: Intermediate	Managerial Accounting II
Mgmt Studies: Advanced	Managerial Accounting III
Mgmt Studies: Corporate Finance	Finance
	Advance Finance
Mgmt Studies: Operations Management	Operations Management
Mgmt Studies: Information Technology	Information Management
Mgmt Studies: Strategic Management	International Business Planning and Strategy
Mgmt Studies: International Business	Introduction to Business w/ International Applications
Mgmt Studies: Human Resources	Human Resources Management
Mgmt Studies: Marketing MKTG 2P91	Marketing
Mgmt Studies: Internal Control ACTG	External Auditing I
	OR
	Internal Auditing and Risk Management
Gen Studies: Financial Accounting Introductory	Introduction to Financial Accounting
Gen Studies: Financial Accounting Intermediate	Intermediate Financial Accounting I
	Intermediate Financial Accounting II
Gen Studies: Financial Accounting Advanced	Advanced Accounting I
	OR
	Advanced Accounting II
Gen Studies: Financial Accounting Taxation	Taxation I
	Taxation II
Rel Studies: Economics	Introduction to Microeconomics
	Macroeconomics
Rel Studies: Statistics	Statistics

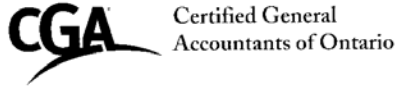
Certified Information Systems Auditor COURSE EQUIVALENTS

CISA	Accounting, Audit and Information Technology
Course Name	Course Name
Figure 1 - Audit Process Domain Compliance Grid	
IS Audit Function Knowledge	Internal Auditing and Risk Management
	Auditing Information Systems
Fundamental Auditing Concepts	Auditing Information Systems
	External Auditing I
	External Auditing II
	Internal Auditing and Risk Management
Standards and Guidelines for IS Auditing	Auditing Information Systems
	External Auditing I
	External Auditing II
Internal Controls Concepts Knowledge	Auditing Information Systems
	External Auditing I
Audit Planning Process	Internal Auditing and Risk Management
	Internal Auditing
	External Auditing I
	External Auditing II
Audit Management	Internal Auditing and Risk Management
	Internal Auditing
	Auditing Information Systems
	Career Development
	Co-op Placements
Audit Evidence Process	Internal Auditing and Risk Management
	Internal Auditing
	External Auditing I
	External Auditing II
	Auditing Information Systems
Audit Reporting Follow-up	Internal Auditing

CISA	Accounting, Audit and Information Technology
Course Name	Course Name
Figure 2 - Management, Planning and Organization of IS Domain Compliance Grid	
IS/IT Management	Project Management
	IT Development & Operations
	Auditing Information Systems
	Management Information Systems
IS/IT Strategic Planning	IT Development & Operations
	Management Information Systems
	Project Management
IS/IT Management Issues	Canadian and International Business Law
	Principles of Ethical Reasoning
	Auditing Information Systems
	Management Information Systems
Support Tools and Frameworks	Auditing Information Systems
	Internal Auditing and Risk Management
Techniques	Auditing Information Systems
Figure 3 - Technical Infrastructure and Operational Practices Domain Compliance Grid	
Technical Infrastructure (Planning, Implementation and Operational Practices)	Management Information Systems
	Network Management
	Database Management
	IT Development & Operations
	Auditing Information Systems
Service Center Management: Maintain Information Systems and Technical Infrastructures Through Organizations Dedicated to These Activities	Management Information Systems
	Auditing Information Systems
	Network Management
	IT Development & Operations
	Information Management
	Introduction to Business with International Applications
	Operations Management
	Human Resources Management
International Business Planning & Strategy	

Appendix 6.2.2: Letters of Support: Professional/Accreditation or Other Requirements

The first three letters of support in this appendix are from the Certified General Accountants of Ontario, The Institute of Chartered Accountants of Ontario and Institute of Internal Auditors of Canada; the remainder are general letters of support.



240 Eglinton Avenue East
Toronto ON M4P 1K8
Tel: 416-322-6520 1-800-668-1454
Fax: 416-915-0531
E-mail: info@cga-ontario.org
Web: www.cga-ontario.org

June 10, 2008

Dr. J. W. Tibbits, President
Conestoga College, Institute of Technology and Advanced Learning
299 Doon Valley Drive
Kitchener, ON N2G 4M4

SUBJECT: Bachelor of Applied Business Degree in Accounting, Audit and Information Technology

Dear Dr. Tibbits:

It is our understanding that Conestoga College ITAL is applying to the Ontario Ministry of Training, Colleges and Universities to offer a new Bachelor of Applied Business in Accounting, Audit and Information Technology Degree.

The Certified General Accountants of Ontario supports Conestoga College's proposal to offer a Bachelor of Applied Business in Accounting, Audit and Information Technology Degree, as we believe that there is a strong need for this kind of program that will offer its graduates a high demand skill set. The market for educated graduates in this field has been growing markedly in the last few years, in the wake of the U.S. Sarbanes-Oxley Act of 2002 and Bill 198, Canada's response to this critical piece of legislation.

CGA Ontario will recognize Conestoga College's Bachelor of Applied Business in Accounting, Audit and Information Technology Degree as fulfilling CGA's degree requirement and will continue to work with Conestoga College in the development of specific courses in the program to ensure that they will be recognized toward the fulfillment of CGA Ontario's program requirements. I have every reason to believe that employers will welcome the opportunity to recruit Conestoga College graduates and provide them with the opportunity to fulfill their CGA professional experience requirement.

..... 2

Page 2
Conestoga College

CGA Ontario recognizes the value of higher education and its role in the development of an individual's commitment to lifelong learning and the development of the mind. We continue to recognize the need and value of higher education by supporting Conestoga College's proposal to offer the Bachelor of Applied Business in Accounting, Audit and Information Technology Degree.

Sincerely,



Nevert Zarekh, CGA
Vice-President, Student Services
Certified General Accountants of Ontario

cc: Frank Mensink, CGA
Brenda Warner, CGA
Bernie Keim, CGA
Carol Costa

The Institute of Chartered Accountants of Ontario
69 Bloor Street East, Toronto, ON M4W 1B3
Tel: 416.962.1841 Fax: 416.962.8900 Toll Free: 1.800.387.0735
www.icao.on.ca



April 29, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Bachelor of Applied Business Degree in Accounting, Audit and Information Technology**. 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. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

CA Approved 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. However when the Ontario Government approved the creation of four-year, 120-credit-hour, applied-degree programs delivered by Ontario Colleges several years ago, the Institute agreed to recognize these degrees toward fulfillment of its degree requirement. It also agreed to work, on request, with any Ontario College offering an applied business/accounting degree program that wished to gain recognition of its courses toward the fulfillment of the Institute's 17 degree-credit course requirement. The ability to produce graduates who fulfill the Institute's degree and degree-credit course requirements is the first step to attracting the over 600 CATOs in Ontario to consider hiring graduates of these programs.

In closing, the Institute of Chartered Accountants of Ontario looks forward to working with Conestoga College. Please feel free to contact me directly at 416-969-4273 should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

BRIAN D. LEADER, FCA
VICE-PRESIDENT OF LEARNING

Private and Confidential



May 16, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

SUBJECT: Bachelor of Applied Business Degree in Accounting, Audit, and Information Technology

Dear Dr. Tibbits:

It is our understanding that Conestoga College ITAL is applying to the Ontario Ministry of Training, Colleges and Universities to offer a new Bachelor of Applied Business Degree in Accounting, Audit, and Information Technology. We believe that there is a strong need for this kind of program that will offer its participants a highly in-demand skill set.

More particularly, the market for educated graduates in the field of internal auditing (including information technology auditing) has been growing markedly in the last few years, in the wake of the U.S. Sarbanes-Oxley Act of 2002 and Bill 198, Canada's response to this critical piece of legislation. Both in 2007 and 2008, internal auditing has been dubbed one of the hottest specialties by Robert Half International (RHI).

IIA Canada is part of The IIA — the internal audit profession's global voice, recognized authority, acknowledged leader, chief advocate, and principal educator. Members work in internal auditing, risk management, governance, internal control, information technology audit, education, and security. Our strategic plan includes the development of an adequate pool of internal audit professionals to fill the growing market demand. Consequently, we are pleased when schools create internal audit education programs that are responsive to this specific need in the marketplace.

Sincerely,

A handwritten signature in black ink, appearing to read 'Olivier Lecat'. The signature is fluid and cursive, with a large loop at the end.

Olivier Lecat, Certified Internal Auditor (CIA)
Chair, Canadian Council



**Automation
Tooling
Systems**

Tel: (519) 653-6500
Fax: (519) 653-6533
www.atsautomation.com

ATS Automation Tooling Systems Inc.
Automation Systems Div., 250 Royal Oak Road, Cambridge, ON CANADA N3H 4R6

Date: January 22nd, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program. If students were available at this time, we would be in a position to provide X co-op work term opportunities. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce.

In addition to the above support, it would be our plan to aid the College financially or by providing assistance in obtaining relevant equipment to ensure the practicality of the offered curriculum. Should an opportunity arise, we would also be prepared to consider partnering in the applied research component.

In closing, [organization name] looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at [tel / email] should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

A handwritten signature in cursive script that reads 'Mickie Churchill'.

Mickie Churchill
Human Resources Manager

Robert V. Bender, *B.Math., C.A.*

Chartered Accountant

1015 Silver Springs Drive, BADEN, Ontario, N3A 3R6

Telephone (519) 634-5571

Facsimile (519) 634-5691

RECEIVED

FEB 19 2008

February 11, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce. To ensure the practicality of the program, we would also be open to assisting the College in reviewing specific curriculum throughout the development process.

In closing, my firm looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at (519)634-5571 should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,





CAPITAL PAVING INC.

P.O. Box 815, Guelph, Ontario N1H 6L8

JANUARY 11, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce. To ensure the practicality of the program, we would also be open to assisting the College in reviewing specific curriculum throughout the development process.

In closing, Capital Paving looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at 519-822-4511 x 219 or via email at gtheriault@capitalpaving.on.ca should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,
CAPITAL PAVING INC.

A handwritten signature in blue ink that reads 'Gtheriault'.

Giselle Theriault, B.Comm.
Human Resources Manager

Tel. (519) 822-4511

Fax (519) 822-1454

Kitchener (519) 742-2251



The City of Cambridge · Economic Development Division · Office of the C.A.O. · 50 Dickson Street,
P.O. Box 669 Cambridge, Ontario, Canada N1R 5W8 Phone: (519) 740-4536 · Fax: (519) 740-4512 ·
www.cambridge.ca

February 21st, 2008,
File: Conestoga College.

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

RE: Applied Bachelor's Degree Program in Accounting

The City of Cambridge, Economic Development Office has been an avid supporter of Conestoga College and its valuable programs over the years. It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, international business, IT management and audit. In addition, we are confident that program graduates will be valuable additions in today's competitive business environment.

In the past, many of our local companies, including the City of Cambridge, have offered co-op opportunities to Conestoga College students. In my ongoing discussions with our business community, it is apparent that support for Conestoga College and its excellent co-op work program continue to be very strong.

Cambridge continues to have a diversified economy with the transportation/warehousing, finance and insurance, and real estate sectors experiencing the highest growth in 2006. As our community grows and competes globally, there is an increasing demand to hire qualified employees with good management, business skills and knowledge. As graduates of the Applied Bachelor's Degree Program in Accounting become available, I am confident that our business community will be receptive to placing these people into the workforce.


February 21st, 2008,
Dr. John Tibbits,
Conestoga College

2

Dr. Tibbits, this is an excellent initiative, and on behalf of the Cambridge Economic Development Office, we fully support your efforts to offer a new Applied Bachelor's Degree Program in Accounting. We will assist in any way we can in order to achieve the City's objective of having "a vibrant and diverse economy, driven by innovation and entrepreneurship, building on the strengths of an educated and skilled workforce". Your initiative brings us one step closer to achieving this objective!

The City of Cambridge looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at 519 740-4536 x 4511 should you require additional feedback regarding endorsement of this valuable initiative.

Yours very truly,

A handwritten signature in cursive script that reads "Bozena Densmore".

Bozena (Bo) Densmore, (Ms.),
Director of Economic Development.



February 19, 2008

Dr. John Tibbits
President
Conestoga College Institute of Technology & Advanced Learning
299 Doon Valley Drive
Kitchener, ON, CANADA N2G 4M4

Dear Dr. Tibbits:

Support for Applied Bachelor's Degree Program in Accounting

We support the application by Conestoga College ITAL to the Ministry of Training, Colleges and Universities to offer a new Applied Bachelor's Degree Program in Accounting.

The Bachelor of Applied Business in Accounting, Audit, and Information Technology will provide a unique, comprehensive and needed education that blends these inter-related disciplines to produce graduates who will meet the skill sets applicable to today's international business environment. Of great value too will be the curriculum mix of theory, applied projects and work terms. Especially welcome is that students will also be able to meet the educational requirement for accounting designations (such as CA, CMA or CGA) as well as those awarded by the Institute of Internal Auditors (CIA) and the Information Systems Audit and Control Association (CISA).

Canada's Technology Triangle Inc is the public-private regional economic development partnership for Waterloo Region including the cities of Cambridge, Kitchener and Waterloo. We see an excellent fit with Conestoga's existing program offerings. There will be a strong demand for graduates of a new Applied Degree program of this type. Individuals of this type are needed with the many companies that populate our diverse regional economy, whether in manufacturing, high technology or the insurance and business services sectors. These same companies will also benefit from the contributions and relationships that come through co-op student placements.

/2

Canada's Technology Triangle Inc
57 Erb Street West, 2nd Mezzanine, Waterloo, Ontario Canada N2L 6C2
Tel: 519-747-2541 Fax: 519-576-4333 Toll Free: 1-866-233-5133
Email: info@techtriangle.com Web site: www.techtriangle.com



RECEIVED
FEB 04 2008

January 24, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce. To ensure the practicality of the program, we would also be open to assisting the College in reviewing specific curriculum throughout the development process.

In closing, Guelph Hydro Electric Systems Inc. looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at 519-837-4722 / kmoffat@guelphhydro.com should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

A handwritten signature in black ink, appearing to read "K. Moffat", written over a horizontal line.

Kendra Moffat, CGA
Accounting Supervisor



Gary J Martin CA
1060 Guelph Street, Lower Floor
Kitchener, Ontario
N2B 2E3
E-mail: gjmartin@golden.net

Gary J Martin Professional Corporation

January 11, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce. To ensure the practicality of the program, we would also be open to assisting the College in reviewing specific curriculum throughout the development process.

In closing, Gary J Martin Professional Corporation looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at [email – gjmartin@golden.net] should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

A handwritten signature in cursive script that reads "Gary J Martin CA".

As close as a phone call: (519) 570-9322
Fax: (519) 570-2298

JOHN W. BOTT, CGA
Professional Corporation

455 Mill Street
Salem, ON N0B 1S0
Tel: (519) 846-2278
Fax: (519) 846-2346

Wednesday, February 20, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program should they match our requirements. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce. To ensure the practicality of the program, we would also be open to assisting the College in reviewing specific curriculum throughout the development process.

In closing, **John W. Bott, CGA Professional Corporation** looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at john.jwb@bellnet.ca should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,



John W. Bott, CGA

Mailing Address
P.O. Box 250
Elora, Ontario N0B 1S0

April 8, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is my understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Bachelor of Applied Business Degree in Accounting, Audit and Information Technology**. I believe that there is a strong economic need for this program and that its participants will possess a unique and in-demand skill set. In addition, I am confident that program graduates will be valuable additions to today's competitive business environment.

I currently sit on the College's Accounting PAC as past Chair. I am an instructor with the Institute of Internal Auditors, with International headquarters in Florida, and am currently the Vice President, Corporate Development of KIK Custom Products in mergers, acquisitions and divestitures. I can tell you with confidence that the market for educated graduates (and co-op students) in the field of audit and/or IT audit is desperate. The Internal Auditor in my current organization received a staggering eight calls in the past two weeks of interest in new careers outside of KIK. Post Sarbanes Oxley in the United States, and Canada's response of Bill 198, the need for all levels of employees in this field has escalated, and will not be subsiding.

I look forward to a continued relationship with Conestoga College, its students and graduates. I have been able to spend time reviewing the program and speaking with current faculty. I am quite passionate about this opportunity for students at the College, and would welcome any further discussion with you on the topic. Please feel free to contact me directly at 950-660-3576 should you require additional feedback regarding endorsement of this valuable initiative.

Yours very truly,

A handwritten signature in black ink, appearing to read 'Michael Partridge', written in a cursive style.

Mr. Michael Partridge,
Vice President, Corporate Development
KIK Custom Products



KPMG LLP
Chartered Accountants
115 King Street South
2nd Floor
Waterloo ON N2J 5A3

Telephone (519) 747-8800
Fax (519) 747-8890
Internet www.kpmg.ca

February 15, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program should they match our requirements. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce. To ensure the practicality of the program, we would also be open to assisting the College in reviewing specific curriculum throughout the development process.

In closing, KPMG LLP looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

A handwritten signature in black ink that reads 'M. J. Fedy'. The signature is written in a cursive style with a large, stylized 'L' at the end.

Mary Jo Fedy
Partner
KPMG LLP
519-747-8875
mfedy@kpmg.ca

krug

February 12, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,


It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program. If students were available at this time, we could be in a position to provide one co-op work term opportunity. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce.

In addition to the above support, we would consider aiding the College financially or by providing assistance in obtaining relevant equipment to ensure the practicality of the offered curriculum. Should an opportunity arise, we would also be prepared to consider partnering in the applied research component.

In closing, Krug looks forward to a continued relationship with Conestoga College, its students, and graduates. Please feel free to contact me directly at 519-748-5100, extension 289, should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,



Jennifer Bramhill
Human Resources Supervisor

HEADQUARTERS

421 Manitou Drive
Kitchener, ON
N2C 1L5

t. 888.578.5784
f. 519.748.5177

www.krug.ca
solutions@krug.ca



January 28, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program should they match our requirements. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce. To ensure the practicality of the program, we would also be open to assisting the College in reviewing specific curriculum throughout the development process.

In closing, Linamar Corporation looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

Michael J. Annable
Executive Vice President, Administration



March 3, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to students and it would be our intention to do so in the future for participants from this new program should they match our requirements. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce. To ensure the practicality of the program, we would also be open to assisting the College in reviewing specific curriculum throughout the development process.

In closing, **McClurkin Ahier & Company LLP** looks forward to a relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at **519-725-2600 / gahier@mac-ca.com** should you require additional feedback regarding endorsement of this valuable initiative.

Yours very truly

McCLURKIN AHIER & COMPANY LLP

A handwritten signature in black ink that reads 'Gordon P. Ahier, CA'. The signature is written in a cursive style and is underlined with a long, sweeping horizontal line.

Gordon P. Ahier, CA
Partner

GPA:ldm

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490 Dutton Drive, Suite C3, Waterloo, Ontario N2L 6H7
57 Queen Street South, Mississauga, Ontario L5M 1K5

Tel: (519) 725-2600 Fax: (519) 725-2484
Tel: (905) 858-4147 Fax: (905) 858-1162

www.mac-ca.com



February 28, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to students and it would be our intention to do so in the future for participants from this new program should they match our requirements. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce. To ensure the practicality of the program, we would also be open to assisting the College in reviewing specific curriculum throughout the development process.

In closing, **McMane Dunkel Kingston and Stranz, LLP Chartered Accountants** looks forward to a relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at (519) 888-0700 or Winfield@mdksgroup.com should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

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

Phyllis Winfield, CMA

McMane Dunkel Kingston & Stranz, LLP
Chartered Accountants and Business Advisors
Mercantile Centre, 20 Erb Street West
7th Floor, Waterloo, ON N2L 1T2
Tel: (519) 888-0700 Fax: (519) 888-0707
winfield@mdksgroup.com
www.MDKSgroup.com

TOTAL P.02

MOORE & STEEL
PROFESSIONAL CORPORATION,
CHARTERED ACCOUNTANTS



151 Frobisher Drive, Suite C-111
Waterloo ON N2V 2C9
Tel: (519) 884-4445 Fax: (519) 884-3858

December 21, 2007

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce. To ensure the practicality of the program, we would also be open to assisting the College in reviewing specific curriculum throughout the development process.

In closing, Moore & Steel Professional Corporation looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at [519 884 4445, deb@maspc.ca] should you require additional feedback regarding endorsement of this valuable initiative.

Yours truly,

Deb Steel



Practical Application of Technology Inc.
B2-490 Dutton Dr., Waterloo, Ontario
CANADA N2L 6H7
TEL: 519-570-1353
FAX: 519-570-1415
EMAIL: info@patech.net

January, 9/08

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce.

In closing, Practical Application of Technology looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at [tel / email] should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

Paul Thorpe
Practical Application of Technology



January 11, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce. To ensure the practicality of the program, we would also be open to assisting the College in reviewing specific curriculum throughout the development process.

In closing, Patene Building Supplies Ltd. looks forward to a continued relationship with Conestoga College, its students and graduates.

Please feel free to contact me directly at 519-822-1890 x 339, or email: ancac@patene.com should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

A handwritten signature in black ink, appearing to read "Anca Constantinescu".

Anca Constantinescu
Accounting Manager

Head Office
641 Speedvale Avenue West
Guelph, Ontario N1K 1E6
P 519.822.1890
F 519.822.4698
TF 1.866.728.3637
W www.patene.com

500-100

RECEIVED

JAN 08 2008



Rich Sutter
Vice President
Direct Dial 519-620-7816
Email: richsutter@cplodges.com

January 3, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce.

In closing, Retirement Residences REIT looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at 519-620-7816 or richsutter@cplodges.com should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,
Retirement Residences Real Estate Investment Trust
(and its Operating Subsidiaries)

Rich Sutter
Vice President – Accounting Operations



VANPARYS MICACCHI SHIPPEY & WARNICK LLP
Chartered Accountants

R. Brent VanParys, BBA, CA
Dino Micacchi, BA, CA
Jean M. Shippey, CA, CFP
W. Mark Warnick, BA, CA
Garry J. Honcoop, Tax Manager

December 20, 2007

RECEIVED

JAN 08 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, Ontario
N2G 4M4

Dear Dr. Tibbits:

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

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In closing, VanParys Micacchi Shippey & Warnick LLP looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at jean@vmswca.com should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

VANPARYS MICACCHI SHIPPEY & WARNICK LLP


Jean M. Shippey, CA, CFP, CDFIA

CW

452 Simcoe St.
P.O. Box 67
Woodstock, ON
N4S 7W5
Phone (519) 539-6109
Fax (519) 421-1339
Toll Free 1-877-539-6109

8 Stover St. N
Norwich, ON
N0J 1P0
Phone (519) 863-3126
Fax (519) 863-3756
Toll Free 1-866-863-3126

45 King St. W
P.O. Box 36
Ingersoll, ON
N5C 3K1
Phone (519) 485-2350
Fax (519) 425-2416
Toll Free 1-888-485-2350



Canadian Education Centre Network
Réseau des Centres d'éducation canadiens

*bringing Canadian education to the world
l'éducation canadienne sur la scène mondiale*

March 31, 2008

Dr. John Tibbits
President
Conestoga College Institute of Technology and Advanced Learning
299 Doon Valley Drive
Kitchener, Ontario
N2G 4M4
Canada

Dear Dr. Tibbits:

CEC Argentina has partnered closely with Conestoga College Institute of Technology and Advanced Learning for the past year. During this time we have successfully helped acquaint students from Argentina with the many programs offered at your college.

It is our understanding that the College is applying to the Ministry to offer a Bachelor's Degree in Accounting, Audit and Information Technology. It is our intention to continue to promote Conestoga College and to actively market this new applied degree program.

We feel there is a strong demand by students in Argentina for a degree program that concentrates on applied learning in areas of financial and managerial accounting and external and internal audit. The Degree provides its graduates with an opportunity to attain a CA, CGA or CMA Accounting designation.

In addition to participating in the recruitment of students for this applied degree, our intention would also be to assist the college in identifying companies in our country who would be willing to offer co-op work experiences to students.

We applaud the plan by the college to include students from many countries in order to enhance the international experience and encourage the exchange of information as part of the learning in this applied degree.

Sincerely,

Isabel Mayoral
Manager, CEC Argentina
Canadian Education Centre Network



Print on company/organizational letterhead

March 31, 2008

Dr. John Tibbits
President
Conestoga College Institute of Technology and Advanced Learning
299 Doon Valley Drive
Kitchener, Ontario
N2G 4M4
Canada

Dear Dr. Tibbits:

CEC Brazil has partnered closely with Conestoga College Institute of Technology and Advanced Learning for the past 3 years. During this time we have successfully helped acquaint students from Brazil with the many programs offered at your college.

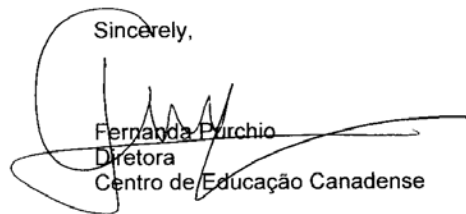
It is our understanding that the College is applying to the Ministry to offer a Bachelor's Degree in Accounting, Audit and Information Technology. It is our intention to continue to promote Conestoga College and to actively market this new applied degree program.

We feel there is a strong demand by students in Brazil for a degree program that concentrates on applied learning in areas of financial and managerial accounting and external and internal audit. The Degree provides its graduates with an opportunity to attain a CA, CGA or CMA Accounting designation.

In addition to participating in the recruitment of students for this applied degree, our intention would also be to assist the college in identifying companies in our country who would be willing to offer co-op work experiences to students.

We applaud the plan by the college to include students from many countries in order to enhance the international experience and encourage the exchange of information as part of the learning in this applied degree.

Sincerely,



Fernanda Pirchio
Diretora
Centro de Educação Canadense

CEC BRAZIL
Rua Haddock Lobo 578, cj 21
São Paulo, SP 01414-000

Head Office Vancouver
200 Granville Street, Suite 2150
Vancouver, BC V6C 1S4

Toronto Office
65 Queen Street West, Suite 1100
Toronto, ON M5H 2M5

Bureau de Montréal
1010 rue Sherbrooke Ouest, b. 1800
Montréal, QC H3A 2R7



楓之鄉國際事業股份有限公司
FRONTIER INTERNATIONAL CORP.

高雄市新興區中正三路61號11F-5
TEL : (07)261-8801 · 261-8802
FAX: (07)261-8834
E-mail: fronintl@ksts.seed.net.tw

11F-5, No.61, Chung-Cheng 3rd Rd.,
Hsin-hsing Dist., Kaohsiung City,
Taiwan, R.O.C.
<http://www.frontierintl.com.tw>

Dr. John Tibbits
President
Conestoga College Institute of Technology and Advanced Learning
299 Doon Valley Drive
Kitchener, Ontario
N2G 4M4
Canada

Dear Dr. Tibbits:

Frontier International Corporation has partnered closely with Conestoga College Institute of Technology and Advanced Learning for the past 2 years. During this time we have successfully helped acquaint students from Taiwan with the many programs offered at your college.

It is our understanding that the College is applying to the Ministry to offer a Bachelor's Degree in Accounting, Audit and Information Technology. It is our intention to continue to promote Conestoga College and to actively market this new applied degree program.

We feel there is a strong demand by students in Taiwan for a degree program that concentrates on applied learning in areas of financial and managerial accounting and external and internal audit. The Degree provides its graduates with an opportunity to attain a CA, CGA or CMA Accounting designation.

In addition to participating in the recruitment of students for this applied degree, our intention would also be to assist the college in identifying companies in our country who would be willing to offer co-op work experience to students.

We applaud the plan by the college to include students from many countries in order to enhance the international experience and encourage the exchange of information as part of the learning in this applied degree.

Yours truly,

Selina Tang
Manager, Canada Department
Frontier International Corp.



**Представительство некоммерческой организации
«Канадский образовательный центр в г. Москве»**

109189, Россия, г.Москва, ул.Николаямская, д.1
тел: +7(495)915-37-52 факс: +7(495)564-85-97

April 1, 2008

Dr. John Tibbits
President
Conestoga College Institute of Technology and Advanced Learning
299 Doon Valley Drive
Kitchener, Ontario
N2G 4M4
Canada

Dear Dr. Tibbits:

CEC Russia has partnered closely with Conestoga College Institute of Technology and Advanced Learning for the past two years. During this time we have successfully helped acquaint students from Russia with the many programs offered at your college.


It is our understanding that the College is applying to the Ministry to offer a Bachelor's Degree in Accounting, Audit and Information Technology. It is our intention to continue to promote Conestoga College and to actively market this new applied degree program.

We feel there is a strong demand by students in Russia for a degree program that concentrates on applied learning in areas of financial and managerial accounting and external and internal audit. The Degree provides its graduates with an opportunity to attain a CA, CGA or CMA Accounting designation.

In addition to participating in the recruitment of students for this applied degree, our intention would also be to assist the college in identifying companies in our country who would be willing to offer co-op work experiences to students.

We applaud the plan by the college to include students from many countries in order to enhance the international experience and encourage the exchange of information as part of the learning in this applied degree.

Sincerely,



Milena Ushakova
Manager, CEC Russia
Canadian Education Centre Network



5560 Hampstead Place Burnaby, BC, V5E 4E7 Canada Tel: (604)5219280 Fax: (604)5214281 E-mail: mngjca@shaw.ca

Dr. John Tibbits
President
Conestoga College Institute of Technology and Advanced Learning
299 Doon Valley Drive
Kitchener, Ontario
N2G 4M4
Canada

Dear Dr. Tibbits:

Canadian Asia Pacific Cultural & Educational Center has partnered closely with Conestoga College Institute of Technology and Advanced Learning for the past 2 years. During this time we have successfully helped acquaint students from China with the many programs offered at your college.

It is our understanding that the College is applying to the Ministry to offer a Bachelor's Degree in Accounting, Audit and Information Technology. It is our intention to continue to promote Conestoga College and to actively market this new applied degree program.

We feel there is a strong demand by students in China for a degree program that concentrates on applied learning in areas of financial and managerial accounting and external and internal audit. The Degree provides its graduates with an opportunity to attain a CA, CGA or CMA Accounting designation.

In addition to participating in the recruitment of students for this applied degree, our intention would also be to assist the college in identifying companies in our country who would be willing to offer co-op work experience to students.

We applaud the plan by the college to include students from many countries in order to enhance the international experience and encourage the exchange of information as part of the learning in this applied degree.

Yours truly,

A handwritten signature in black ink, appearing to read 'Anthony Tam'.

Anthony Tam
Executive Director
Canadian Asia Pacific Cultural & Educational Center



Dr. John Tibbits
President
Conestoga College Institute of Technology and Advanced Learning
299 Doon Valley Drive
Kitchener, Ontario
N2G 4M4
Canada

Dear Dr. Tibbits:

Canadian Education Alliance (CEA) has partnered closely with Conestoga College Institute of Technology and Advanced Learning for the past few years. During this time we have successfully helped acquaint students from Japan with the many programs offered at your college.

It is our understanding that the College is applying to the Ministry to offer a Bachelor's Degree in Accounting, Audit, and Information Technology. It is our intention to continue to promote Conestoga College and to actively market this new applied degree program.

We feel there is a strong demand by students in Japan for a degree program that concentrates on applied learning in areas of financial and managerial accounting and external and internal audit. The Degree provides its graduates with an opportunity to attain a CA, CGA or CMA Accounting designation.

In addition to participating in the recruitment of students for this applied degree, our intention would also be to assist the college in identifying companies in our country who would be willing to offer co-op work experience to students.

We applaud the plan by the college to include students from many countries in order to enhance the international experience and encourage the exchange of information as part of the learning in this applied degree.

Yours truly,

A handwritten signature in black ink, appearing to read "James Yellowlees", is written over a horizontal line.

James Yellowlees Ph.D.
Managing Director
Canadian Education Alliance

Chez Irene Building 2F 7-4-7 Akasaka, Minato-ku, Tokyo 107-0052, Japan
Tel: 03-3224-0946 Fax: 03-3224-0916
Website: <http://www.ceacanada.org> Email: cea@gol.com

2008-Mar-13 04:40 AM
MAR-13-2008 16:22 FROM:

P.1

Dr. John Tibbits
President
Conestoga College Institute of Technology and Advanced Learning
299 Doon Valley Drive
Kitchener, Ontario
N2G 4M4
Canada

Dear Dr. Tibbits:

Shanghai International Students' Placement Council for Education & Sciences has partnered closely with Conestoga College Institute of Technology and Advanced Learning for the past 5 years. During this time we have successfully helped acquaint students from China with the many programs offered at your college.

It is our understanding that the College is applying to the Ministry to offer a Bachelor's Degree in Accounting, Audit and Information Technology. It is our intention to continue to promote Conestoga College and to actively market this new applied degree program.

We feel there is a strong demand by students in China for a degree program that concentrates on applied learning in areas of financial and managerial accounting and external and internal audit. The Degree provides its graduates with an opportunity to attain a CA, CGA or CMA Accounting designation.

In addition to participating in the recruitment of students for this applied degree, our intention would also be to assist the college in identifying companies in our country who would be willing to offer co-op work experience to students.

We applaud the plan by the college to include students from many countries in order to enhance the international experience and encourage the exchange of information as part of the learning in this applied degree.

Yours truly,



Shirly Zheng
Senior Consultant, Manager
Shanghai International Students' Placement Council for Education & Sciences
Suite 202, Shanghai Kerry Center
No.1515 Nanjing Road West,
Shanghai, China 200040

MAR-12-2008 14:01 From:1534

64614474



北京世纪博园留学咨询服务有限责任公司
Beijing Century Consulting & Service Co., Ltd.
北京市朝阳区马驹桥40号B栋210室
A00016
Tel: +86(0)10 84683311-2228 84626468
Fax: +86(0)10 84512595
E-mail: sjby@edubroad.com.cn
Web Site: www.edubroad.com.cn

B-218 No 40 Jiong Ma Qiao Road
Chao Yang District Beijing China 100016
Tel : 86(0)10 84683311-3928 64625468
Fax : 86(0)10 84512595
E-mail : sjby@edubroad.com.cn
Web Site : www.edubroad.com.cn

Dr. John Tibbits
President
Conestoga College Institute of Technology and Advanced Learning
299 Duon Valley Drive
Kitchener, Ontario
N2G 4M4
Canada

Dear Dr. Tibbits:

China International Youth Exchange Center Beijing Century Consulting & Service Co., Ltd has partnered closely with Conestoga College Institute of Technology and Advanced Learning for the past 2 years. During this time we have successfully helped acquaint students from China with the many programs offered at your college.

It is our understanding that the College is applying to the Ministry to offer a Bachelor's Degree in Accounting, Audit and Information Technology. It is our intention to continue to promote Conestoga College and to actively market this new applied degree program.


We feel there is a strong demand by students in China for a degree program that concentrates on applied learning in areas of financial and managerial accounting and external and internal audit. The Degree provides its graduates with an opportunity to attain a CA, CGA or CMA Accounting designation.

In addition to participating in the recruitment of students for this applied degree, our intention would also be to assist the college in identifying companies in our country who would be willing to offer co-op work experience to students.

We applaud the plan by the college to include students from many countries in order to enhance the international experience and encourage the exchange of information as part of the learning in this applied degree.

Yours truly,

Susan Chen
Project Manager
China International Youth Exchange Center
Beijing Century Consulting & Service Co., Ltd



11/03 2008 16:48 FAX

002

FROM :

FAX NO. :

Sep. 23 2004 17:04 P1



SBS Sino Bright School

Dr. John Tibbits
President
Conestoga College Institute of Technology and Advanced Learning
299 Doon Valley Drive
Kitchener, Ontario
N2G 4M4
Canada

Dear Dr. Tibbits:

Sino Bright Education Co., Ltd has partnered closely with Conestoga College Institute of Technology and Advanced Learning for the past 3 years. During this time we have successfully helped acquaint students from China with the many programs offered at your college.

It is our understanding that the College is applying to the Ministry to offer a Bachelor's Degree in Accounting, Audit and Information Technology. It is our intention to continue to promote Conestoga College and to actively market this new applied degree program.

We feel there is a strong demand by students in China for a degree program that concentrates on applied learning in areas of financial and managerial accounting and external and internal audit. The Degree provides its graduates with an opportunity to attain a CA, CGA or CMA Accounting designation.

In addition to participating in the recruitment of students for this applied degree, our intention would also be to assist the college in identifying companies in our country who would be willing to offer co-op work experience to students.

We applaud the plan by the college to include students from many countries in order to enhance the international experience and encourage the exchange of information as part of the learning in this applied degree.

Yours truly,

Sun Yu Fang
Superintendent
Sino Bright Education Co., Ltd
No.55, Dengshikou Street,
Dongcheng District,
Beijing, China 100006



AOJI ENROLMENT CENTRE OF INTERNATIONAL EDUCATION LIMITED

地址: 中国北京市东城区灯市口大街33号北京国中商业大厦二层 邮编: 100006
网址: <http://www.globeedu.com> 电话: (010)65229780 传真: (010)65237731

Dr. John Tibbits
President
Conestoga College Institute of Technology and Advanced Learning
299 Doon Valley Drive
Kitchener, Ontario
N2G 4M4
Canada

Dear Dr. Tibbits:

Aoji Enrolment Center of International Education Ltd has partnered closely with Conestoga College Institute of Technology and Advanced Learning for the past five years. During this time we have successfully helped acquaint students from China with the many programs offered at your college.

It is our understanding that the College is applying to the Ministry to offer a Bachelor's Degree in Accounting, Audit and Information Technology. It is our intention to continue to promote Conestoga College and to actively market this new applied degree program.

We feel there is a strong demand by students in China for a degree program that concentrates on applied learning in areas of financial and managerial accounting and external and internal audit. The Degree provides its graduates with an opportunity to attain a CA, CGA or CMA Accounting designation.

In addition to participating in the recruitment of students for this applied degree, our intention would also be to assist the college in identifying companies in our country who would be willing to offer co-op work experience to students.

We applaud the plan by the college to include students from many countries in order to enhance the international experience and encourage the exchange of information as part of the learning in this applied degree.

Yours truly,

Percy Ho
Vice President-Overseas Development
Aoji Enrolment Center of International Education Ltd
2F, Interchina Commercial Building
No.33 Deng Shi Kou Street, Dong Cheng District,
Beijing, China 100006

北京市“我心目中最有信誉的留学中介”评比活动第一名

Address: 2F, No. 33 Deng Shi Kou Street, Dong Cheng District, Beijing, P.R. China 100006
Telephone: (010)65229780 Facsimile: (010)65237731

CEC Network
Réseau des CEC



Canadian Education Centre Network
Réseau des Centres d'éducation canadiens

bringing Canadian education to the world
l'éducation canadienne sur la scène mondiale

Dr. John Tibbits
President
Conestoga College Institute of Technology and Advanced Learning
299 Doon Valley Drive
Kitchener, Ontario
N2G 4M4
Canada

Dear Dr. Tibbits:

Canadian Education Centre (CEC) Network, India has partnered closely with Conestoga College Institute of Technology and Advanced Learning for a number of years. During this time we have successfully helped acquaint students from India with the many programs offered at your college.

It is our understanding that the College is applying to the Ministry to offer a Bachelor's Degree in Accounting, Audit and Information Technology. It is our intention to continue to promote Conestoga College and to actively market this new applied degree program.

We feel there is a strong demand by students in India for a degree program that concentrates on applied learning in areas of financial and managerial accounting and external and internal audit. Indian students are very keen on professional programs and the Degree provides its graduates with an opportunity to attain a CA, CGA or CMA Accounting designation.

In addition to participating in the recruitment of students for this applied degree, our intention would also be to assist the college in identifying companies in our country who would be willing to offer co-op work experience to students.

We applaud the plan by the college to include students from many countries in order to enhance the international experience and encourage the exchange of information as part of the learning in this applied degree.

Yours truly,

Maria Mathai
Director
CEC India
Email: maria.mathai@cecnetwork.ca

Canadian Education Centre - India

Delhi office:
12th Floor, Dr. Gopal Das Bhawan,
28 Barakhamba Road, Connaught Place.

Bangalore Sub Office:
No. 105, First Floor,
The Presidency 1, St Marks Road.

about us:
www.cecnetwork.ca

for students:
www.studyinindia.ca/india

Appendix 6.3.1: Program Level Learning Outcomes

Program Level Learning Outcomes	Courses, Course Segments or Workplace Requirements that Contribute to This Outcome Course Reference No. Table 6.3.3.2
1. Prepare financial statements using domestic or international generally accepted accounting principles.	1, 5, 6, 7, 8, 13, 17, 20, 30, 40, 42, 45
2. Recommend to management appropriate accounting and financial techniques for planning and control in domestic or international settings.	1, 6, 7, 9, 14, 17, 19, 20, 23, 29, 30, 32, 41, 42, 48, 49
3. Assess operating and financial policies that are legally compliant, adhere to accounting and control standards, and are ethically, culturally and economically appropriate.	1, 3, 5, 7, 9, 10, 12, 13, 18, 19, 21, 22, 26, 28, 29, 30, 32, 33, 42, 43, 49, 50
4. Plan effective external, internal, or information systems audits.	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 26, 27, 28, 29, 32, 33, 34, 35, 36, 37, 40, 41, 42, 43, 45, 46, 48, 49, 50
5. Assess employee and organizational information and administration systems through the effective use of information technology which is environmentally, culturally, legally and ethically appropriate.	2, 8, 11, 16, 17, 18, 20, 21, 22, 26, 28, 33, 34, 35, 39, 40, 41, 43, 46, 48
6. Assess management's application of risk-management techniques to specific business situations.	3, 8, 9, 10, 12, 14, 15, 17, 18, 19, 20, 22, 23, 26, 27, 28, 29, 32, 33, 34, 35, 36, 40, 41, 42, 46, 47, 48, 49, 50
7. Recommend initiatives geared towards improving effectiveness, efficiency and economy of processes, functions, employees, or businesses.	1, 3, 4, 8, 9, 10, 11, 12, 14, 15, 17, 18, 19, 20, 21, 22, 23, 26, 27, 29, 32, 34, 35, 36, 37, 40, 41, 42, 43, 48, 49, 50
8. Assess programs, policies, and practices for alignment with overall organizational goals and objectives in both domestic and international contexts.	1, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13, 15, 17, 18, 19, 20, 21, 22, 27, 28, 29, 32, 33, 34, 35, 36, 42, 43, 45, 46, 48, 49, 50
9. Assess the effect of domestic federal taxation on planning and decision-making for individuals and corporations.	4, 7, 13, 15, 19, 26, 27, 33, 36, 42, 45, 49

Program Level Learning Outcomes	Courses, Course Segments or Workplace Requirements that Contribute to This Outcome Course Reference No. Table 6.3.3.2
10. Communicate effectively in both domestic and international contexts.	7, 8, 13, 17, 18, 24, 25, 26, 36 41, 48
11. Demonstrate essential employability skills including: ability to collaborate with others, ability to integrate information cross-functionally, critical and creative thinking, ethical reasoning skills, self-evaluation of own performance and professional development needs, and leadership.	4, 15, 18, 20, 25, 32, 35, 38, 39, 50
12. Develop an appreciation of the concepts and values required to enhance the quality of life for self and others in the home, workplace and the local and global community through an exploration of selected areas of aesthetics, civic life, culture, personal development, society, work or science and technology.	3, 5, 10, 15, 18, 24, 25, 32, 33, 35, 44, 51
13. Apply the knowledge, skills, attitudes and behaviours gained through the program in Co-op Work Terms.	8, 17, 25, 31, 38, 39

Appendix 6.3.2: Course Descriptions

Year and Semester	No.	Course Title	Calendar Course Description
YEAR 1 Semester 1	1	Introduction to Business w/International Applications	This course will provide a starting point to understanding the functions of business and the similarities and differences between Canadian business and business operations in other countries. Economic systems and forms of business organization will be evaluated. The major functions of business (management, human resources, production, marketing and finance) will be examined in the Canadian environment and compared to the international environment.
YEAR 1 Semester 1	2	Information Management	This course is an overview of the nature of information and its use in business. Topics will include: computer hardware and software architecture, telecommunications and the Internet, database management, decision support systems, eCommerce, systems acquisition process, and security, global and ethical issues. The concepts are reinforced with practical exercises to develop the students' competency using end user application software including word processing, spreadsheet, presentation graphics, Internet browser and email.
YEAR 1 Semester 1	3	Introduction to Microeconomics	This course introduces students to basic microeconomic terminology, concepts, methodology and theories, and provides an understanding of firm behaviour under various market structures in an international setting, and their application to current global microeconomic issues. Topics of study include: supply and demand, elasticity concepts and their application; consumer theory; production, costs, and the determination of equilibrium price and output under different market models: perfect competition, monopolistic competition, monopoly and oligopoly; government export taxes/subsidies and regulation of the market; and international trade.
YEAR 1 Semester 1	4	Introduction to Financial Accounting	This course in financial accounting introduces the accounting cycle and the preparation of financial statements. Topics include accounting for merchandising activities, accounting for cash, temporary investments and accounts receivable, inventories and cost of goods sold, capital assets, current and long-term liabilities, partnership accounting and accounting for corporations, as well as the cash flow statement.

Year and Semester	No.	Course Title	Calendar Course Description
YEAR 1 Semester 1	5	Group Dynamics	Interpersonal communication and team work are essential elements in both work and social settings. An experiential approach – learning by doing – assists the participant to become an effective group member. Team activities will enhance participants' skills to work with a variety of personalities in diverse situations.
YEAR 1 Semester 1	6	Business Math	The purpose of this course is to provide the student with a full spectrum of problem solving tools within the mathematics of finance. Topics include: simple interest and discount, compound interest and discount, annuities and their many applications including amortization, Canadian mortgages, sinking funds, bonds and life insurance.
YEAR 1 Semester 2	7	Intermediate Financial Accounting I	This course focuses on the asset side of the balance sheet. The first part of the course covers Canadian and international financial reporting and accounting concepts, income statement and balance sheet presentation, the cash flow statement, and revenue and expense recognition. The valuation of notes receivable, investment in debt securities, and leases are studied. The second half of the course covers current monetary balances, inventory and cost of goods sold, temporary and long-term investments, and capital assets.
YEAR 1 Semester 2	8	International Communications	International Communications focuses on communications in an international business environment. Students will use the topic of international communications as source material for practicing and improving writing skills and reading comprehension. Both individually and in collaborative groups, the students will acquire research and presentations skills as they analyze and synthesize texts. Students will also perform oral presentations and examine the multi-cultural context of business writing teams.
YEAR 1 Semester 2	9	Managerial Accounting I	This course introduces the main concepts and practices of management accounting. Topics include: cost accounting fundamentals, job and process costing, variance analysis, standard costs, and variable costs.

Year and Semester	No.	Course Title	Calendar Course Description
YEAR 1 Semester 2	10	Interpersonal Communication	This course will introduce the student to theories of communication between individuals and within groups. Concepts affecting communication including positioning, posturing, observing behaviour and reflective listening will be explored. Students will be introduced to the various methods of composing questions. Barriers to effective communication, including cultural differences will be discussed. Students will have the opportunity to practice skills both in the classroom and the community through assignments.
YEAR 1 Semester 2	11	Management Information Systems	This course introduces students to the role, structure, and use of information systems in managerial and financial contexts. Topics will include: information technology concepts, the role of information systems in business, systems development, and the societal impact of information systems
YEAR 1 Semester 2	12	Marketing	This course introduces the basic theories and concepts in marketing as well as an understanding of how these concepts are applied in the management of a company. The application of the marketing concept is illustrated. Other topics include examination of environmental factors, ethics and social responsibility, theories of buying behavior, primary and secondary research, industrial and consumer markets, targeting and positioning.
YEAR 2 Semester 1	13	Intermediate Financial Accounting II	This course emphasizes liabilities and equities. Topics include partnerships and corporations, current and long-term liabilities, shareholders' equity, complex debt and equity instruments, leases, accounting for income taxes, pension and other post-employment benefits, accounting changes, cash flow statement, and the analysis of financial statements. Canadian and international generally accepted accounting principles will be compared.
YEAR 2 Semester 1	14	Statistics	This business statistics course covers simple descriptive statistics, probability and the binomial and normal probability distributions, statistical inference, sampling distributions, simple regression and correlation analysis, and time series analysis.

Year and Semester	No.	Course Title	Calendar Course Description
YEAR 2 Semester 1	15	Critical and Creative Thinking Skills	This course examines the essential elements of both critical and creative thinking and their application to the solution of problems. It describes the nature of evidence, sound arguments and valid conclusions, faulty reasoning, convergent and divergent thinking, and the creative process. Critical and creative thinking are then applied to problem solving and both the discussion of ideas and the presentation of information to an audience.
YEAR 2 Semester 1	16	Network Management	This course addresses the design, management and control of network technologies in business applications. It reviews the underlying technologies and communication protocols. Students will undertake an in-depth study of network components and topologies, planning and management issues and methodologies. There will be particular emphasis on controls and issues related to network audit.
YEAR 2 Semester 1	17	Applied Communications	This course will focus on business communications for domestic and international audiences. Building on the skills developed in International Communications, students will study business communication theory/practice and apply that knowledge to planning, drafting, and critiquing reports, position papers, presentations, studies and evaluations. They will focus on the multi-cultural nature of international communications and will address their communications to a widely varied audience. Students will also develop skills in research and professional oral presentations through individual and collaborative assigned projects using PowerPoint. A writing portfolio will be submitted.
YEAR 2 Semester 1	18	World Cultures	In this course, students will identify and examine themes and issues in cultural diversity. Students will focus on topics pertaining to inequality in various social settings, including race, ethnicity, and religion. Incorporating social and legal explanations of diversity, students develop an understanding of the impacted groups and develop interaction strategies which demonstrate respect of diversity.

Year and Semester	No.	Course Title	Calendar Course Description
YEAR 2 Semester 2	19	Finance	This is an introductory course in managerial finance. Its purpose is to introduce the student to the theory and principles of managerial finance. The corporate financial manager's role in the firm as it relates to long term issues in investing and financing is examined. Specific study is given to the theory and practice of capital budgeting, capital structure, dividend policy, cost of capital, valuations, mergers and acquisitions
YEAR 2 Semester 2	20	Integrated Project	In this course, students will process accounting transactions using computer software and prepare financial statements. It also integrates knowledge from a variety of courses requiring students to analyze financial information for decision-making purposes, identify problems and evaluate alternatives to solve them and prepare related reports.
YEAR 2 Semester 2	21	Organizational Behaviour	This course is a study of group behaviour and how the effective use of best practices must be adapted for use in an international setting. Topics include motivation; group dynamics; roles, norms and status; decision-making; power and control; conflict; and leadership.
YEAR 2 Semester 2	22	Operations Management	This operations management course focuses on the functional activities and role of an operations manager in both domestic and international settings. Students will build upon their knowledge of manufacturing concepts gained in the first year of study and learn to implement the functions and the strategic objectives of an operations manager. The major focus of this course is on the development and utilization of strategies for continuous improvement of both productivity and quality in organizations engaged in manufacturing, supply chain and service oriented businesses.

Year and Semester	No.	Course Title	Calendar Course Description
YEAR 2 Semester 2	23	Quantitative Methods	This course will develop further the concepts of statistical inference developed in Statistics with more in-depth applications to problems encountered in the business world, especially by the professional accountant. These topics will include sampling distributions, confidence intervals, an advanced treatment of hypothesis testing and estimation, regression techniques, time series analysis and forecasting which will be useful in analyzing the relationship between variables and in making statistical predictions. It will also deal with problems in decision making under conditions of uncertainty and linear programming. The emphasis will be on practical problems generally dealt with in the accounting area, rather than mathematical theory.
YEAR 2 Semester 2	24	Breadth Elective	
YEAR 3 Semester 1	25	Career Development I	This mandatory course prepares students for job searching for their co-op work terms and for post-graduate careers. Students will learn to critically evaluate their skills, attitudes, and expectations and evaluate and interpret available opportunities in the workplace. Self-marketing techniques using resumes, cover letters, cold-calls, and interviewing will be learned and students will learn the expectations, rules, and regulations that apply in the workplace with regards to social, organizational, ethical, and safety issues.
YEAR 3 Semester 1	26	External Auditing I	This introductory course covers auditing concepts and procedures for external auditing. Topics include standard reports; generally accepted auditing standards; audit objectives, evidence, and documentation; planning and analysis; materiality and risk; internal control; and audit completion. The functions and procedures related to the revenue and collection cycle, acquisition and expenditure cycle, inventory and capital asset balances, production and payroll cycle, and finance and investment cycle are studied.
YEAR 3 Semester 1	27	Taxation I	This course includes theoretical and in-depth practical study of the Canadian federal income tax system. Topics include the use of tax-related materials, liability for tax, rights and obligations under the Tax Act, determination of residency, and the calculation of net income.

Year and Semester	No.	Course Title	Calendar Course Description
YEAR 3 Semester 1	28	Canadian and International Business Law	This course is an introduction to the various international legal systems which can affect Canadian business. Students will compare and contrast the Canadian legal system to those of major trading partners and will assess the manner in which these differences or similarities can govern commercial relationships. Students will assess how the Canadian system functions in the context of the legal systems governing other nations and governing international commerce. To this end the course will examine both the substantial and procedural aspects of the Canadian and international laws governing contracts, conflict of laws and international and domestic dispute resolution.
YEAR 3 Semester 1	29	Managerial Accounting II	This course continues with management accounting practices. The main topics are cost-volume-profit analysis, budgeting and control, inventory costing, activity-based costing, service department costing, and decision analysis.
YEAR 3 Semester 1	30	Advanced Accounting I	This advanced financial accounting course provides an in-depth study of areas of advanced financial accounting and accounting theory including standard setting in Canada and internationally, income tax allocation, financial instruments, not-for-profit and public sector accounting, and the practical and theoretical problems of the present value model. Canadian and international generally accepted accounting principles will be compared.
	31	Co-op Work Term I	The first Co-op Work Term will provide students with college-approved work experience within an accounting, audit or information technology environment. This course will increase the student's understanding of employer expectations with regards to the values, knowledge and skills required to gain employment in and enhance promotional opportunities. In addition to these employability skills, the student will have the opportunity to apply technical material from prior semesters of study to real life situations. These essential employability and technical skills areas will be improved during the work term while the student responsibly performs the duties as laid out in the job description, in accordance with course and program outcomes.

Year and Semester	No.	Course Title	Calendar Course Description
YEAR 3 Semester 2	32	Managerial Accounting III	This course develops a conceptual understanding of the role of management accounting information. Topics include management accounting and decision making, capital budgeting, contemporary approaches to product costing, activity-based management, agency theory, responsibility accounting, transfer pricing, and ethical considerations.
YEAR 3 Semester 2	33	Principles of Ethical Reasoning	This course is intended to acquaint students with the intellectual tradition of moral philosophy and help them develop practical analytic and critical skills through reading, writing, and discussion. This course focuses on ethical issues faced by individuals in Canadian society. It helps students to clarify their values and establish a framework for ethical decision making. Students will explore a variety of moral issues such as euthanasia, abortion, minority rights, racism, bio-medical technology, capital punishment, pornography, discrimination, poverty, environment and war. These questions do not admit of easy answers, because there are often plausible-sounding moral reasons to be given on each side of the matter. In part because of this, there is a tendency to want to set them aside as unanswerable, as just a matter of opinion. Yet they cannot be ignored. Rather, these questions require that we think hard about them and address them carefully, and that we explore various underlying presuppositions that we often accept uncritically. As a result, this is a course in which we will focus on and practice the skill of critical thinking, and learn to express carefully, verbally and in writing, our reasoning for a given position.
YEAR 3 Semester 2	34	Internal Auditing and Risk Management	This course covers the objectives, concepts, principles, and techniques of internal auditing. Topics include the role of the internal auditor; types of audits; internal auditing standards; governance; control; risk management; long-term audit planning.

Year and Semester	No.	Course Title	Calendar Course Description
YEAR 3 Semester 2	35	Interpersonal Conflict Management Skills	Without exception, every relationship of any depth has conflict. Conflict can be regarded as a negative force to be avoided or controlled, or it can be seen as an opportunity for strengthening relationships, self-awareness and development. The course will examine different factors that contribute to interpersonal and intrapersonal (intrapsychic) conflicts and discuss and apply appropriate skills and strategies to manage conflicts effectively.
YEAR 3 Semester 2	36	Taxation II	This course continues the practical study of the Canadian income tax system. Topics include the calculation of taxable income and tax payable for individuals and corporations, planning with a corporation, rollovers and other advanced topics, and reporting issues related to non-residents. The Goods and Services Tax will be introduced.
YEAR 3 Semester 2	37	Database Management	This course will provide students with grounding in information and database management. Students will learn the principles of database design, implementation, and management. Regulatory and management issues related to the use of databases within an integrated business environment will be addressed.
	38	Co-op Work Term II	The second Co-op Work Term will build on the student's experiences in the first work term. This course will enhance the student's understanding of employer expectations with regards to the values, knowledge and skills required to gain employment and enhance promotional opportunities. In addition to these employability skills, the student will have the opportunity to apply technical material from prior semesters of study and skills gained during the first work term. Students will demonstrate professional and ethical practice and attitudes consistent with those of the organization throughout the work term while responsibly performing the duties as laid out in the job description.

Year and Semester	No.	Course Title	Calendar Course Description
	39	Co-op Work Term III	The third and final Co-op Work Term will integrate the student's experiences in the previous two work terms as well as all courses to date. This course will further enhance the student's understanding of employer expectations with regards to the values, knowledge and skills required to gain employment in the field of accounting, audit or information technology. The employment setting will provide an opportunity for students to apply and build on their technical and employability skills. Students will demonstrate professional and ethical practice and attitudes consistent with those of the organization throughout the work term while responsibly performing the duties as laid out in the job description.
YEAR 4 Semester 1	40	IT Development & Operations	This course enables in-depth study of the strategic role of information systems in a business organization and the concomitant processes for development, control, and management. Topics will include issues both internal and external to business organizations.
YEAR 4 Semester 1	41	External Auditing II	This course is a continuation of external auditing issues. Topics include professional standards and ethics; legal liability; fraud; engagement planning; materiality and risk; audit sampling; evaluation and communication of findings. More advance reporting issues will be covered and including reporting for non-standard engagements such as not-for-profit organizations, small businesses and un-audited financial statements.
YEAR 4 Semester 1	42	Accounting Theory	This accounting theory course includes in-depth treatment of current issues and problems in the field. Topics cover the contributions of economics, finance, and other disciplines to accounting theory; decision making; efficient securities market; conflict; and other topics related to specific industries or sectors of the economy.

Year and Semester	No.	Course Title	Calendar Course Description
YEAR 4 Semester 1	43	Human Resources Management	This course will introduce students to the field of human resources management and the typical functional areas and activities which support this discipline within an organization. The focus will be on developing an appreciation for the changing role of Human Resource (HR) departments, from service function to strategic partner, and the way in which today's Human Resource departments can help organizations achieve key objectives with superior levels of effectiveness, efficiency, quality and profitability in order to create unique competitive advantages which are likely to endure. Students will analyze human resource management practices from an international perspective considering strengths and challenges that companies face in establishing international operations and in running them successfully.
YEAR 4 Semester 1	44	Breadth Elective	
YEAR 4 Semester 1	45	Advanced Accounting II	This advanced financial accounting course provides an in-depth study of long-term inter-corporate investments, foreign currency translation, and consolidations including foreign subsidiaries. Canadian and international generally accepted accounting principles will be compared.
YEAR 4 Semester 2	46	Auditing Information Systems	This course deals with the general and application controls used to reduce risks introduced by information systems. The course helps students develop insights into the implications of emerging information technologies and helps students build practical skills to review and evaluate controls in computer-based systems including using computer-assisted auditing techniques.

Year and Semester	No.	Course Title	Calendar Course Description
YEAR 4 Semester 2	47	Project Management	This course will focus on project management as an essential component of managing both international and domestic operations and an evolving professional discipline. The essential knowledge areas which are vital to effective project management (integration, scope, cost, time, quality, human resources, communication, risk and procurement) will be explored in detail. As well, the key processes involved with successful project management (initiation, planning, controlling, executing and closing) will be reviewed. Students will have an opportunity to apply these skills and knowledge to a variety of real world situations and to utilize information technology to identify opportunities for improvement.
YEAR 4 Semester 2	48	Internal Auditing	This course is a continuation of Internal Auditing I. Topics include the examination phase of internal auditing; reporting audit observations and monitoring; internal audit of purchasing, human resources management, marketing, and financial management; as well as internal auditing in the public and not-for-profit sectors.
YEAR 4 Semester 2	49	Advanced Finance	This advanced course is a continuation of the Finance course and provides an in-depth study of issues and tools that will assist financial managers in making decisions. Topics include capital budgeting under uncertainty; long-term sources of funds; financial leverage; capital structure; financing options; dividend policy; business valuations; mergers and acquisitions; investment decisions; futures, forwards, options, and swaps; risk management (foreign exchange and interest rate); financial planning; leasing; as well as long-term planning and strategic issues in finance.

Year and Semester	No.	Course Title	Calendar Course Description
YEAR 4 Semester 2	50	International Business Planning and Strategy - Accounting	<p>This is a capstone course for students requiring them to apply the principles and knowledge obtained in all other business disciplines to a specific business situation whether domestic or international. The course uses a broad theoretical perspective combined with experiential learning to equip students with the knowledge, attitudes and behaviours needed to effectively participate in the development of overall strategy and operational tactics and to prepare students to participate in the strategic planning process within a global economy. Adopting a resource based view of the firm, students will be exposed to leading strategic theories and tactics at global, corporate, business unit and functional levels. Students will be asked to analyze sources of competitive advantage and profitability using a wide range of approaches to develop a comprehensive strengths, weaknesses, opportunities and threats (SWOT) analysis and to formulate realistic recommendations. Differences among embryonic, growth and mature industries, and the techniques needed to prosper in technologically driven industries, and the techniques needed to prosper in technologically driven industries, will be examined. Specific challenges and techniques associated with entry into international markets will be explored, along with the challenges associated with resource allocation. Students will have an opportunity to explore techniques used to foster business-to-business (B2B) and business-to-consumer (B2C) relationships.</p>
YEAR 4 Semester 2	51	Breadth Elective	

Appendix 6.3.3.1: Program Hour/Credit Conversion Justification

1. Does the program include laboratory components?
 Yes No
2. If “yes, will the calculation of program breadth be based on conversion of all program hours into program credits?
 Yes No
3. If “yes”, complete Table 6.4.1. If “no”, proceed to Appendix 6.3.3.2

Appendix 6.3.3.2: (A and /or B) Academic Course Schedule (s)

TERM	Year and Sem	Ref No	Course Title	Total DW Course Sem Hours	Total DO Course Sem Hours	Total DL Course Sem Hours	Total Hours	Course Prerequisites and Co-requisites	Proposed Lead Instructor	Qualification
1	Year 1 Sem 1 15 weeks	1	Introduction to Business with International Applications BUS1190	60			60		Hoa Trinh	PhD
		2	Information Management COMP2370	60			60		Dennis Long	MBA
		3	Introduction to Microeconomics ECON1050		45		45		Dilip Das	PhD
		4	Introduction to Financial Accounting	60			60		Dave Hummel	BBA CA
		5	Group Dynamics LIBS7150		45		45		Barb Primeau	MA MEd
		6	Business Math MATH1770	45			45		Oded Tal	PhD
2	Year 1 Sem 2 15 weeks	7	Intermediate Financial Accounting I	75			75	4	Frank Mensink	MBA CA CGA
		8	International Communications COMM1640		60		60		Kathleen Moran	MA
		9	Managerial Accounting I	60			60	4	Alan Boyle	MBA CGA
		10	Macroeconomics ECON2030		45		45	3	Steve Kupina	MA
		11	Management Information Systems	45			45	2	TBH	MBA PhD MDE
		12	Marketing MKT1090			45	45		Rob Sloan	MBA
3	Year 2 Sem 1 15 weeks	13	Intermediate Financial Accounting II	75			75	4	Frank Mensink	MBA CA CGA
		14	Statistics	60			60	6	Oded Tal	PhD
		15	Critical and Creative Thinking Skills LIBS7170		45		45		Kerry Townson	MA
		16	Network Management	45			45	2	TBH	MBA PhD MDE
		17	Applied Communications COMM2090		45		45	8	Vaska Tumir	MA
		18	World Cultures LIBS7200		45		45		Geoff Johnstone	MA
4	Year 2 Sem 2 15 weeks	19	Finance	60			60	4	Alan Boyle	MBA CGA
		20	Integrated Project	75			75	2, 7, 9, 13	Tom Pippy	MBA CA
		21	Organizational Behaviour BUS1200		45		45		Larry Drew	MBA PAg
		22	Operations Management OPER2010			45	45	1	Ravi Sharma	MBA
		23	Quantitative Methods	60			60	14	Oded Tal	PhD
		24	Breadth Elective		45		45			

5	Year 3 Sem 1 15 weeks	25	Career Development I CDEV1020		15	15		Co-op Services	
		26	External Auditing I	60		60	7, 13	Janice Cardy	MSc CA
		27	Taxation I	60		60	7, 13	Brenda Warner	MBA CA CGA
		28	Canadian and International Business Law BUS2200	75		75		Bill McAndrew	MBA
		29	Managerial Accounting II	60		60	9	Michael Kauk	MBA CA
		30	Advanced Accounting I	60		60	7, 13	TBH	PhD
6		31	Co-op Work Term I						
7	Year 3 Sem 2 15 weeks	32	Managerial Accounting III	60		60	9	Michael Kauk	MBA CA
		33	Principles of Ethical Reasoning LIBS7190		45	45		Mark Zlomislic	PhD
		34	Internal Auditing and Risk Management	60		60	26	TBH	PhD
		35	Interpersonal Conflict Management Skills LIBS7180		45	45		Barb Primeau	MA MEd
		36	Taxation II	75		75	27	Brenda Warner	MBA CA CGA
		37	Database Management COMP2105	45		45	20	Dennis Long	MBA
8		38	Co-op Work Term II						
9		39	Co-op Work Term III						
10	Year 4 Sem 1 15 weeks	40	IT Development & Operations	45		45	11	TBH	PhD
		41	External Auditing II	45		45	26	Janice Cardy	MSc CA
		42	Accounting Theory	45		45	7, 13	TBH	PhD
		43	Human Resources Management HRM2100		45	45	21	Maureen Nummelin	MEd
		44	Breadth Elective		45	45			
		45	Advanced Accounting II	60		60	7, 13	TBH	PhD
11	Year 4 Sem 2 15 weeks	46	Auditing Information Systems	60		60	11, 34	TBH	PhD CISA or CIA
		47	Project Management MGMT2095		60	60	1	Oded Tal	PhD
		48	Internal Auditing	60		60	34	TBH	PhD CIA
		49	Advanced Finance	60		60	19	TBH	PhD
		50	International Business Planning & Strategy - Accounting BUS4020	60		60	19, 21, 22 43	Steve Hummel	PhD
		51	Breadth Elective		45	45			
			Subtotal Course Hours	1770	675	135	2580		
			Total Program Hours		2580				
			Percentage of Program offered in DO and DL course		31			Must be at least 20% of total program	
			Percentage of the breadth courses offered in DO courses		83			Must be at least 75% of the total DO and DL courses	
			Percentage of the breadth courses offered in DL courses		17			Must not be greater than 25% of the total DO and DL courses	

Appendix 6.3.3.3: Identification of Previously Assessed Subjects

The charts on the next page give a quick picture of the common courses and previously assessed subjects between the Bachelor of Applied Business - International Business Management degree and this proposed degree in Accounting, Audit and Information Technology.

TERM	Year and Sem	International Business Management Course Title
1	Year 1 Sem 1 15 weeks	Introduction to Business with International Applications
		Organizational Behaviour
		International Communications
		Introduction to Microeconomics
		Foundation Module
		Group Dynamics
		World Cultures
		Business Math
2	Year 1 Sem 2 15 weeks	Introductory Accounting
		Applied Communications
		Macroeconomics
		Critical and Creative Thinking Skills
		Applied Statistics and Research Methods
		Marketing
3	Year 2 Sem 1 15 weeks	Managerial Accounting
		Information Management
		Interpersonal Conflict Management Skills
		Principles of Ethical Reasoning
		International Marketing
		Operations Management
		Breadth Elective
4	Year 2 Sem 2 15 weeks	Canadian and International Law
		Database Management
		Finance for Managers
		Human Resource Management
		Supervisory Practices in an International Environment
		Project Management
		Breadth Elective
5	Year 3 Sem 1 15 weeks	Career Development I
		Economics of International Trade and Finance
		Staff Recruitment and Selections
		Labour and Employee Relations
		Science, Technology and Society
		Logistics and Supply Chain Management
		Breadth Elective (language)
6	Year 3 Sem 2 15 weeks	Consulting/Integration Project I
		International Labour Economics/Markets
		Training and Development
		Human Resource Information Systems
		Managing Business Performance (multinationals)
		Breadth Elective
7		Co-op Work Term I
8		Co-op Work Term II
9	Year 4 Sem 1 15 weeks	International Business Planning and Strategy
		Learning Organizations
		Organizational Effectiveness I - Organizational Development
		Quality Management
		Consulting/Integration Project II
		Breadth Elective
10	Year 4 Sem 2 15 weeks	Consulting/Integration Project II
		Organizational Effectiveness II - Change Management
		Business Process Reengineering
		Strategic Compensation Management
		Stakeholder Management
		Breadth Elective

International Business Management
 Previously Assessed Subjects

TERM	Year and Sem	Accounting, Audit and Information Technology Course Title
1	Year 1 Sem 1 15 weeks	Introduction to Business with International Applications
		Information Management
		Introduction to Microeconomics
		Introduction to Financial Accounting
		Group Dynamics
		Business Math
2	Year 1 Sem 2 15 weeks	Intermediate Financial Accounting I
		International Communications
		Managerial Accounting I
		Macroeconomics
		Management Information Systems
		Marketing
3	Year 2 Sem 1 15 weeks	Intermediate Financial Accounting II
		Statistics
		Critical and Creative Thinking Skills
		Network Management
		Applied Communications
		World Cultures
4	Year 2 Sem 2 15 weeks	Finance
		Integrated Project
		Organizational Behaviour
		Operations Management
		Quantitative Methods
		Breadth Elective
5	Year 3 Sem 1 15 weeks	Career Development I
		External Auditing I
		Taxation I
		Canadian and International Business Law
		Managerial Accounting II
		Advanced Accounting I
6		Co-op Work Term I
7	Year 3 Sem 2 15 weeks	Managerial Accounting III
		Principles of Ethical Reasoning
		Internal Auditing and Risk Management
		Interpersonal Conflict Management Skills
		Taxation II
		Database Management
8		Co-op Work Term II
9		Co-op Work Term III
10	Year 4 Sem 1 15 weeks	IT Development & Operations
		External Auditing II
		Accounting Theory
		Human Resources Management
		Breadth Elective
		Advanced Accounting II
11	Year 4 Sem 2 15 weeks	Auditing Information Systems
		Project Management
		Internal Auditing
		Advanced Finance
		International Business Planning & Strategy - Accounting
		Breadth Elective

Accounting, Audit and Information Technology
 Non-Assessed Subjects

Table 6.3.3.3

Subject Title	Type	Previously Assessed	Consent Program
Introduction to Business with International Applications	DL	Yes	BAB International Business Management
Information Management	DW	Yes	BAB International Business Management
Introduction to Microeconomics	DW	Yes	BAB International Business Management
Introduction to Financial Accounting	DW	No	
Group Dynamics	DO	Yes	BAB International Business Management
Business Math	DW	Yes	BAB International Business Management
Intermediate Financial Accounting I	DW	No	
International Communications	DO	Yes	BAB International Business Management
Managerial Accounting I	DW	No	
Introduction to Macroeconomics	DO	Yes	BAB International Business Management
Management Information Systems	DW	No	
Marketing	DW	Yes	BAB International Business Management
Intermediate Financial Accounting II	DW	No	
Statistics	DW	No	
Critical and Creative Thinking Skills	DO	Yes	BAB International Business Management
Network Management	DW	No	
Applied Communications	DW	Yes	BAB International Business Management
World Cultures	DL	Yes	BAB International Business Management
Finance	DW	No	
Integrated Project	DW	No	
Organizational Behaviour		Yes	BAB International Business Management
Operations Management		Yes	BAB International Business Management
Quantitative Methods	DW	No	
Career Development I		Yes	BAB International Business Management
External Auditing I	DW	No	
Taxation I	DW	No	

Subject Title	Type	Previously Assessed	Consent Program
Canadian and International Business Law	DW	Yes	BAB International Business Management
Managerial Accounting II	DW	No	
Advanced Accounting I	DW	No	
Managerial Accounting III	DW	No	
Principles of Ethical Reasoning	DO	Yes	BAB International Business Management
Internal Auditing and Risk Management	DW	No	
Interpersonal Conflict Management Skills	DO	Yes	BAB International Business Management
Taxation II	DW	No	
Database Management	DW	No	
IT Development & Operations	DW	No	
External Auditing II	DW	No	
Accounting Theory	DW	No	
Human Resources Management	DW	Yes	BAB International Business Management
Advanced Accounting II	DW	No	
Auditing Information Systems	DW	No	
Project Management	DW	Yes	BAB International Business Management
Internal Auditing I	DW	No	
Advanced Finance	DW	No	
International Business Planning and Strategy	DW	Yes	BAB International Business Management
Breadth Courses			
Project Management Methods and Tools	DO	Yes	BAT Integrated Advanced Manufacturing Technologies
Law, Ethics & Professional Practice	DO	Yes	BAT Integrated Advanced Manufacturing Technologies
Business Fundamentals	DO	Yes	BAT Integrated Advanced Manufacturing Technologies
Industrial Engineering	DO	Yes	BAT Integrated Advanced Manufacturing Technologies
Financial Management	DO	Yes	BAT Integrated Advanced Manufacturing Technologies
Environment, Health & Ergonomics	DO	Yes	BAT Integrated Advanced Manufacturing Technologies
Human Resources Management	DO	Yes	BAT Integrated Advanced Manufacturing Technologies
Strategic Management	DO	Yes	BAT Integrated Advanced Manufacturing Technologies
History of Advanced Structures	DO	Yes	BAT Architecture – Project and Facility Management

Subject Title	Type	Previously Assessed	Consent Program
Urban and Regional Planning	DO	Yes	BAT Architecture – Project and Facility Management
Applied Environmental Law & Construction Safety	DO	Yes	BAT Architecture – Project and Facility Management
Introduction to Health Informatics	DO	Yes	BAHSc Health Informatics Management
International Communications	DO	Yes	BAB International Business Management
Applied Communications	DO	Yes	BAB International Business Management
Introduction to Macroeconomics	DO	Yes	BAB International Business Management
Introduction to Microeconomics	DO	Yes	BAB International Business Management
Organizational Behaviour	DO	Yes	BAB International Business Management
Introduction to Business w/International Applications	DO	Yes	BAB International Business Management
Manufacturing Concepts	DO	Yes	BAB International Business Management
Essentials of Canadian History	DO	Yes	BSN Nursing (Collaborative w/McMaster University)
Political Structures and Issues	DO	Yes	BSN Nursing (Collaborative w/McMaster University)
Multiculturalism	DO	Yes	BSN Nursing (Collaborative w/McMaster University)
Quest for Meaning	DO	Yes	BSN Nursing (Collaborative w/McMaster University)
The Use of Laughter: Comedy & Satire	DO	Yes	BSN Nursing (Collaborative w/McMaster University)
Desire in Literature	DO	Yes	BSN Nursing (Collaborative w/McMaster University)
Introduction to Post-Modernism	DO	Yes	BSN Nursing (Collaborative w/McMaster University)
Examining Social Problems in Canadian Society	DO	Yes	BSN Nursing (Collaborative w/McMaster University)
Science, Technology and Society	DO	Yes	BSN Nursing (Collaborative w/McMaster University)
An Introduction to Philosophy	DO	Yes	BSN Nursing (Collaborative w/McMaster University)
Critical and Creative Thinking Skills	DO	Yes	BSN Nursing (Collaborative w/McMaster University)
Interpersonal Conflict Management Skills	DO	Yes	BSN Nursing (Collaborative w/McMaster University)
World Cultures	DO	Yes	BSN Nursing (Collaborative w/McMaster University)
Life Balance – Quest for Wellness	DO	Yes	BSN Nursing (Collaborative w/McMaster University)

Subject Title	Type	Previously Assessed	Consent Program
Chinese Language and Culture	DO	Yes	BSN Nursing (Collaborative w/McMaster University)
Introduction to Sociology	DO	Yes	BSN Nursing (Collaborative w/McMaster University)
Introduction to Spanish Language and Culture	DO	No	Under review in BAHS CCJ degree submission
Introduction to French Language and Culture	DO	No	Under review in BAHS CCJ degree submission
Cultural Diversity in the Workplace	DO	No	Under review in BAHS CCJ degree submission
Intercultural Communication Skills	DO	No	Under review in BAHS CCJ degree submission

Appendix 6.5.1: Program Structure Requirement

Year	September	January	May
Year 1	On-campus studies	On-campus studies	Vacation
Year 2	On-campus studies	On-campus studies	Vacation
Year 3	On-campus studies	Paid full-time work term I	On-campus studies
Year 4	Paid full-time work term II	Paid full-time work term III	On-campus studies
	On-campus studies Graduation		

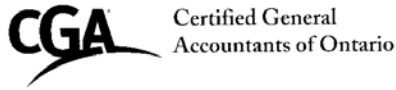
Paid work term is a minimum of 14 consecutive weeks.

Appendix 6.5.2 Support for Work Experience

Conestoga College's Co-op and Career Services department will appoint a Co-op Advisor to assist this program. This individual will build upon the College's existing relationships with PDAC members, current program supporters and employers in order to develop suitable co-op work terms for our students. Furthermore, the Advisor will proactively source and foster relationships with employers within the areas of accounting audit and information technology who are new to Conestoga's co-op services to identify comprehensive work term opportunities.

The Co-op Advisor will liaise with Faculty and members of the College community in order to co-ordinate job development efforts, advise and assist students in securing co-op work terms and conduct employer site visits and student evaluations. To ensure a mutually beneficial co-op experience, the Advisor will connect regularly with co-op students and employers for feedback.

Local and regional employers have welcomed students to their workplace since 1991 when work terms were first introduced at Conestoga College. We currently have more than 5,000 employers in our database. Projected and actual co-op enrollment for year 2007/2008 is 1,050 students. We expect these employers will continue to be supportive of the applied degree program. The first work term student is expected to be available no earlier than 2011; therefore it is premature to obtain a firm commitment from work term placement at this time in this ever-changing field and economy. It is also premature to predict the qualifications of the workplace supervisors at this time. Nevertheless, we have obtained letters of support that are included in this section.



240 Eglinton Avenue East
Toronto ON M4P 1K8
Tel: 416-322-6520 1-800-668-1454
Fax: 416-915-0531
E-mail: info@cga-ontario.org
Web: www.cga-ontario.org

June 10, 2008

Dr. J. W. Tibbits, President
Conestoga College, Institute of Technology and Advanced Learning
299 Doon Valley Drive
Kitchener, ON N2G 4M4

SUBJECT: Bachelor of Applied Business Degree in Accounting, Audit and Information Technology

Dear Dr. Tibbits:

It is our understanding that Conestoga College ITAL is applying to the Ontario Ministry of Training, Colleges and Universities to offer a new Bachelor of Applied Business in Accounting, Audit and Information Technology Degree.

The Certified General Accountants of Ontario supports Conestoga College's proposal to offer a Bachelor of Applied Business in Accounting, Audit and Information Technology Degree, as we believe that there is a strong need for this kind of program that will offer its graduates a high demand skill set. The market for educated graduates in this field has been growing markedly in the last few years, in the wake of the U.S. Sarbanes-Oxley Act of 2002 and Bill 198, Canada's response to this critical piece of legislation.

CGA Ontario will recognize Conestoga College's Bachelor of Applied Business in Accounting, Audit and Information Technology Degree as fulfilling CGA's degree requirement and will continue to work with Conestoga College in the development of specific courses in the program to ensure that they will be recognized toward the fulfillment of CGA Ontario's program requirements. I have every reason to believe that employers will welcome the opportunity to recruit Conestoga College graduates and provide them with the opportunity to fulfill their CGA professional experience requirement.

..... 2

Page 2
Conestoga College

CGA Ontario recognizes the value of higher education and its role in the development of an individual's commitment to lifelong learning and the development of the mind. We continue to recognize the need and value of higher education by supporting Conestoga College's proposal to offer the Bachelor of Applied Business in Accounting, Audit and Information Technology Degree.

Sincerely,



Nevert Zarekh, CGA
Vice-President, Student Services
Certified General Accountants of Ontario

cc: Frank Mensink, CGA
Brenda Warner, CGA
Bernie Keim, CGA
Carol Costa

The Institute of Chartered Accountants of Ontario
69 Bloor Street East, Toronto, ON M4W 1B3
Tel: 416.962.1841 Fax: 416.962.8900 Toll Free: 1.800.387.0735
www.icao.on.ca



April 29, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Bachelor of Applied Business Degree in Accounting, Audit and Information Technology**. 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. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

CA Approved 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. However when the Ontario Government approved the creation of four-year, 120-credit-hour, applied-degree programs delivered by Ontario Colleges several years ago, the Institute agreed to recognize these degrees toward fulfillment of its degree requirement. It also agreed to work, on request, with any Ontario College offering an applied business/accounting degree program that wished to gain recognition of its courses toward the fulfillment of the Institute's 17 degree-credit course requirement. The ability to produce graduates who fulfill the Institute's degree and degree-credit course requirements is the first step to attracting the over 600 CATOs in Ontario to consider hiring graduates of these programs.

In closing, the Institute of Chartered Accountants of Ontario looks forward to working with Conestoga College. Please feel free to contact me directly at 416-969-4273 should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

BRIAN D. LEADER, FCA
VICE-PRESIDENT OF LEARNING

Private and Confidential



May 16, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

SUBJECT: Bachelor of Applied Business Degree in Accounting, Audit, and Information Technology

Dear Dr. Tibbits:

It is our understanding that Conestoga College ITAL is applying to the Ontario Ministry of Training, Colleges and Universities to offer a new Bachelor of Applied Business Degree in Accounting, Audit, and Information Technology. We believe that there is a strong need for this kind of program that will offer its participants a highly in-demand skill set.

More particularly, the market for educated graduates in the field of internal auditing (including information technology auditing) has been growing markedly in the last few years, in the wake of the U.S. Sarbanes-Oxley Act of 2002 and Bill 198, Canada's response to this critical piece of legislation. Both in 2007 and 2008, internal auditing has been dubbed one of the hottest specialties by Robert Half International (RHI).

IIA Canada is part of The IIA — the internal audit profession's global voice, recognized authority, acknowledged leader, chief advocate, and principal educator. Members work in internal auditing, risk management, governance, internal control, information technology audit, education, and security. Our strategic plan includes the development of an adequate pool of internal audit professionals to fill the growing market demand. Consequently, we are pleased when schools create internal audit education programs that are responsive to this specific need in the marketplace.

Sincerely,

A handwritten signature in black ink, appearing to read 'Olivier Lecat', with a long horizontal line extending to the right.

Olivier Lecat, Certified Internal Auditor (CIA)
Chair, Canadian Council



**Automation
Tooling
Systems**

Tel: (519) 653-6500
Fax: (519) 653-6533
www.atsautomation.com

ATS Automation Tooling Systems Inc.
Automation Systems Div., 250 Royal Oak Road, Cambridge, ON CANADA N3H 4R6

Date: January 22nd, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program. If students were available at this time, we would be in a position to provide X co-op work term opportunities. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce.

In addition to the above support, it would be our plan to aid the College financially or by providing assistance in obtaining relevant equipment to ensure the practicality of the offered curriculum. Should an opportunity arise, we would also be prepared to consider partnering in the applied research component.

In closing, [organization name] looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at [tel / email] should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

A handwritten signature in cursive script that reads 'Mickie Churchill'.

Mickie Churchill
Human Resources Manager

Robert V. Bender, *B.Math., C.A.*

Chartered Accountant

1015 Silver Springs Drive, BADEN, Ontario, N3A 3R6

Telephone (519) 634-5571

Facsimile (519) 634-5691

RECEIVED

FEB 19 2008

February 11, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce. To ensure the practicality of the program, we would also be open to assisting the College in reviewing specific curriculum throughout the development process.

In closing, my firm looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at (519)634-5571 should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,





CAPITAL PAVING INC.

P.O. Box 815, Guelph, Ontario N1H 6L8

JANUARY 11, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce. To ensure the practicality of the program, we would also be open to assisting the College in reviewing specific curriculum throughout the development process.

In closing, Capital Paving looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at 519-822-4511 x 219 or via email at gtheriault@capitalpaving.on.ca should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,
CAPITAL PAVING INC.

A handwritten signature in blue ink that reads 'G. Theriault'.

Giselle Theriault, B.Comm.
Human Resources Manager

Tel. (519) 822-4511

Fax (519) 822-1454

Kitchener (519) 742-2251



The City of Cambridge · Economic Development Division · Office of the C.A.O. · 50 Dickson Street,
P.O. Box 669 Cambridge, Ontario, Canada N1R 5W8 Phone: (519) 740-4536 · Fax: (519) 740-4512 ·
www.cambridge.ca

February 21st, 2008,
File: Conestoga College.

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

RE: Applied Bachelor's Degree Program in Accounting

The City of Cambridge, Economic Development Office has been an avid supporter of Conestoga College and its valuable programs over the years. It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, international business, IT management and audit. In addition, we are confident that program graduates will be valuable additions in today's competitive business environment.

In the past, many of our local companies, including the City of Cambridge, have offered co-op opportunities to Conestoga College students. In my ongoing discussions with our business community, it is apparent that support for Conestoga College and its excellent co-op work program continue to be very strong.

Cambridge continues to have a diversified economy with the transportation/warehousing, finance and insurance, and real estate sectors experiencing the highest growth in 2006. As our community grows and competes globally, there is an increasing demand to hire qualified employees with good management, business skills and knowledge. As graduates of the Applied Bachelor's Degree Program in Accounting become available, I am confident that our business community will be receptive to placing these people into the workforce.

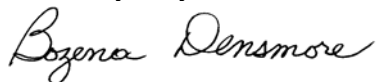
February 21st, 2008,
Dr. John Tibbits,
Conestoga College

2

Dr. Tibbits, this is an excellent initiative, and on behalf of the Cambridge Economic Development Office, we fully support your efforts to offer a new Applied Bachelor's Degree Program in Accounting. We will assist in any way we can in order to achieve the City's objective of having "a vibrant and diverse economy, driven by innovation and entrepreneurship, building on the strengths of an educated and skilled workforce". Your initiative brings us one step closer to achieving this objective!

The City of Cambridge looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at 519 740-4536 x 4511 should you require additional feedback regarding endorsement of this valuable initiative.

Yours very truly,

A handwritten signature in cursive script that reads "Bozena Densmore".

Bozena (Bo) Densmore, (Ms.),
Director of Economic Development.



February 19, 2008

Dr. John Tibbits
President
Conestoga College Institute of Technology & Advanced Learning
299 Doon Valley Drive
Kitchener, ON, CANADA N2G 4M4

Dear Dr. Tibbits:

Support for Applied Bachelor's Degree Program in Accounting

We support the application by Conestoga College ITAL to the Ministry of Training, Colleges and Universities to offer a new Applied Bachelor's Degree Program in Accounting.

The Bachelor of Applied Business in Accounting, Audit, and Information Technology will provide a unique, comprehensive and needed education that blends these inter-related disciplines to produce graduates who will meet the skill sets applicable to today's international business environment. Of great value too will be the curriculum mix of theory, applied projects and work terms. Especially welcome is that students will also be able to meet the educational requirement for accounting designations (such as CA, CMA or CGA) as well as those awarded by the Institute of Internal Auditors (CIA) and the Information Systems Audit and Control Association (CISA).

Canada's Technology Triangle Inc is the public-private regional economic development partnership for Waterloo Region including the cities of Cambridge, Kitchener and Waterloo. We see an excellent fit with Conestoga's existing program offerings. There will be a strong demand for graduates of a new Applied Degree program of this type. Individuals of this type are needed with the many companies that populate our diverse regional economy, whether in manufacturing, high technology or the insurance and business services sectors. These same companies will also benefit from the contributions and relationships that come through co-op student placements.

/2

Canada's Technology Triangle Inc
57 Erb Street West, 2nd Mezzanine, Waterloo, Ontario Canada N2L 6C2
Tel: 519-747-2541 Fax: 519-576-4333 Toll Free: 1-866-233-5133
Email: info@techtriangle.com Web site: www.techtriangle.com



RECEIVED
FEB 04 2008

January 24, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce. To ensure the practicality of the program, we would also be open to assisting the College in reviewing specific curriculum throughout the development process.

In closing, Guelph Hydro Electric Systems Inc. looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at 519-837-4722 / kmoffat@guelphhydro.com should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

A handwritten signature in black ink, appearing to read "K. Moffat", written over a horizontal line.

Kendra Moffat, CGA
Accounting Supervisor



Gary J Martin CA
1060 Guelph Street, Lower Floor
Kitchener, Ontario
N2B 2E3
E-mail: gjmartin@golden.net

Gary J Martin Professional Corporation

January 11, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce. To ensure the practicality of the program, we would also be open to assisting the College in reviewing specific curriculum throughout the development process.

In closing, Gary J Martin Professional Corporation looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at [email – gjmartin@golden.net] should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

A handwritten signature in cursive script that reads "Gary J Martin CA".

As close as a phone call: (519) 570-9322
Fax: (519) 570-2298

JOHN W. BOTT, CGA
Professional Corporation

455 Mill Street
Salem, ON N0B 1S0
Tel: (519) 846-2278
Fax: (519) 846-2346

Wednesday, February 20, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program should they match our requirements. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce. To ensure the practicality of the program, we would also be open to assisting the College in reviewing specific curriculum throughout the development process.

In closing, **John W. Bott, CGA Professional Corporation** looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at john.jwb@cgapc.com should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,



John W. Bott, CGA

Mailing Address
P.O. Box 250
Elora, Ontario N0B 1S0

April 8, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is my understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Bachelor of Applied Business Degree in Accounting, Audit and Information Technology**. I believe that there is a strong economic need for this program and that its participants will possess a unique and in-demand skill set. In addition, I am confident that program graduates will be valuable additions to today's competitive business environment.

I currently sit on the College's Accounting PAC as past Chair. I am an instructor with the Institute of Internal Auditors, with International headquarters in Florida, and am currently the Vice President, Corporate Development of KIK Custom Products in mergers, acquisitions and divestitures. I can tell you with confidence that the market for educated graduates (and co-op students) in the field of audit and/or IT audit is desperate. The Internal Auditor in my current organization received a staggering eight calls in the past two weeks of interest in new careers outside of KIK. Post Sarbanes Oxley in the United States, and Canada's response of Bill 198, the need for all levels of employees in this field has escalated, and will not be subsiding.

I look forward to a continued relationship with Conestoga College, its students and graduates. I have been able to spend time reviewing the program and speaking with current faculty. I am quite passionate about this opportunity for students at the College, and would welcome any further discussion with you on the topic. Please feel free to contact me directly at 950-660-3576 should you require additional feedback regarding endorsement of this valuable initiative.

Yours very truly,

A handwritten signature in black ink, appearing to read 'Michael Partridge', written in a cursive style.

Mr. Michael Partridge,
Vice President, Corporate Development
KIK Custom Products



KPMG LLP
Chartered Accountants
115 King Street South
2nd Floor
Waterloo ON N2J 5A3

Telephone (519) 747-8800
Fax (519) 747-8890
Internet www.kpmg.ca

February 15, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program should they match our requirements. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce. To ensure the practicality of the program, we would also be open to assisting the College in reviewing specific curriculum throughout the development process.

In closing, KPMG LLP looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

A handwritten signature in black ink that reads 'M. J. Fedy'. The signature is written in a cursive style with a large, stylized 'L' at the end.

Mary Jo Fedy
Partner
KPMG LLP
519-747-8875
mfedy@kpmg.ca

krug

February 12, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

In the past, we have successfully offered co-op opportunities to Conestoga College students and it would be our intention to do so in the future for participants from this new program. If students were available at this time, we could be in a position to provide one co-op work term opportunity. Additionally, as graduates of the program become available, we would be receptive to placing these individuals in our workforce.

In addition to the above support, we would consider aiding the College financially or by providing assistance in obtaining relevant equipment to ensure the practicality of the offered curriculum. Should an opportunity arise, we would also be prepared to consider partnering in the applied research component.

In closing, Krug looks forward to a continued relationship with Conestoga College, its students, and graduates. Please feel free to contact me directly at 519-748-5100, extension 289, should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,



Jennifer Bramhill
Human Resources Supervisor

HEADQUARTERS

421 Manitou Drive
Kitchener, ON
N2C 1L5

t. 888.578.5784
f. 519.748.5177

www.krug.ca
solutions@krug.ca



January 28, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

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In closing, Linamar Corporation looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

Michael J. Annable
Executive Vice President, Administration



March 3, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

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In closing, **McClurkin Ahier & Company LLP** looks forward to a relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at **519-725-2600 / gahier@mac-ca.com** should you require additional feedback regarding endorsement of this valuable initiative.

Yours very truly

McCLURKIN AHIER & COMPANY LLP

A handwritten signature in black ink that reads 'Gordon P. Ahier, CA'. The signature is written in a cursive style and is underlined with a single horizontal stroke.

Gordon P. Ahier, CA
Partner

GPA:ldm

T:\Admin\WORD\Office Procedures & Forms\Letter of Support (2).doc

490 Dutton Drive, Suite C3, Waterloo, Ontario N2L 6H7
57 Queen Street South, Mississauga, Ontario L5M 1K5

Tel: (519) 725-2600 Fax: (519) 725-2484
Tel: (905) 858-4147 Fax: (905) 858-1162

www.mac-ca.com



February 28, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

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It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

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In closing, **McMane Dunkel Kingston and Stranz, LLP Chartered Accountants** looks forward to a relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at (519) 888-0700 or Winfield@mdksgroup.com should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

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

Phyllis Winfield, CMA

McMane Dunkel Kingston & Stranz, LLP
Chartered Accountants and Business Advisors
Mercantile Centre, 20 Erb Street West
7th Floor, Waterloo, ON N2L 1T2
Tel: (519) 888-0700 Fax: (519) 888-0707
winfield@mdksgroup.com
www.MDKSgroup.com

TOTAL P.02

MOORE & STEEL
PROFESSIONAL CORPORATION,
CHARTERED ACCOUNTANTS



151 Frobisher Drive, Suite C-111
Waterloo ON N2V 2C9
Tel: (519) 884-4445 Fax: (519) 884-3858

December 21, 2007

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

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In closing, Moore & Steel Professional Corporation looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at [519 884 4445, deb@maspc.ca] should you require additional feedback regarding endorsement of this valuable initiative.

Yours truly,

Deb Steel



Practical Application of Technology Inc.
B2-490 Dutton Dr., Waterloo, Ontario
CANADA N2L 6H7
TEL: 519-570-1353
FAX: 519-570-1415
EMAIL: info@patech.net

January, 9/08

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

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In closing, Practical Application of Technology looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at [tel / email] should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

Paul Thorpe
Practical Application of Technology



January 11, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

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In closing, Patene Building Supplies Ltd. looks forward to a continued relationship with Conestoga College, its students and graduates.

Please feel free to contact me directly at 519-822-1890 x 339, or email: ancac@patene.com should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

A handwritten signature in black ink, appearing to read "Anca Constantinescu".

Anca Constantinescu
Accounting Manager

Head Office
641 Speedvale Avenue West
Guelph, Ontario N1K 1E6
P 519.822.1890
F 519.822.4698
TF 1.866.728.3637
W www.patene.com

500-100

RECEIVED

JAN 08 2008



Rich Sutter
Vice President
Direct Dial 519-620-7816
Email: richsutter@cplodges.com

January 3, 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, ON N2G 4M4

Dear Dr. Tibbits,

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

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In closing, Retirement Residences REIT looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at 519-620-7816 or richsutter@cplodges.com should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,
Retirement Residences Real Estate Investment Trust
(and its Operating Subsidiaries)

Rich Sutter
Vice President – Accounting Operations



VANPARYS MICACCHI SHIPPEY & WARNICK LLP
Chartered Accountants

R. Brent VanParys, BBA, CA
Dino Micacchi, BA, CA
Jean M. Shippey, CA, CFP
W. Mark Warnick, BA, CA
Garry J. Honcoop, Tax Manager

December 20, 2007

RECEIVED

JAN 08 2008

Dr. J. W. Tibbits, President
Conestoga College ITAL
299 Doon Valley Drive
Kitchener, Ontario
N2G 4M4

Dear Dr. Tibbits:

It is our understanding that Conestoga College ITAL is applying to the Ministry of Training, Colleges and Universities to offer a new **Applied Bachelor's Degree Program in Accounting**. We believe that participants of this program will possess a unique and in-demand skill set, based on planned course offerings in the areas of accounting, human resources and management. In addition, we are confident that program graduates will be valuable additions to today's competitive business environment.

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In closing, VanParys Micacchi Shippey & Warnick LLP looks forward to a continued relationship with Conestoga College, its students and graduates. Please feel free to contact me directly at jean@vmswca.com should you require additional feedback regarding endorsement of this valuable initiative.

Sincerely,

VANPARYS MICACCHI SHIPPEY & WARNICK LLP


Jean M. Shippey, CA, CFP, CDFIA

CW

452 Simcoe St.
P.O. Box 67
Woodstock, ON
N4S 7W5
Phone (519) 539-6109
Fax (519) 421-1339
Toll Free 1-877-539-6109

8 Stover St. N
Norwich, ON
N0J 1P0
Phone (519) 863-3126
Fax (519) 863-3756
Toll Free 1-866-863-3126

45 King St. W
P.O. Box 36
Ingersoll, ON
N5C 3K1
Phone (519) 485-2350
Fax (519) 425-2416
Toll Free 1-888-485-2350

Appendix 6.5.3: Work Experience Outcomes and Evaluation

The proposed degree includes three Co-op Work Terms starting after semester five. To graduate, students are required to successfully complete two Co-op Work Terms.

Work Experience Outcomes	How work experience puts into practice the program outcomes	Method of evaluating student during placement
Co-op Work Term I		
1. Apply junior accounting, auditing, information technology, financial management and/or taxation concepts or skills for a variety of assigned tasks using manual or computerized methods as appropriate.	1, 3, 4, 5, 6, 8, 9	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume
2. Apply concepts or skills learned in other disciplines such as economics, law, marketing, operations management, mathematics and quantitative methods as required for assigned tasks.	1, 3, 4, 5, 6, 8, 9, 10, 11, 12	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume
3. Demonstrate effective communication skills with supervisors, colleagues, and others orally and in writing.	10, 11	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume
4. Adhere to professional codes and standards and the principles of ethical conduct.	1, 3, 4, 5, 6, 8, 9, 10, 11	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume
5. Demonstrate the ability to work productively with responsibility and accountability as an individual and as part of a team.	1, 3, 4, 5, 6, 8, 9, 10, 11	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume
6. Create goals and strategies for personal and professional development as a life-long learner.	11, 12	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume

Work Experience Outcomes	How work experience puts into practice the program outcomes	Method of evaluating student during placement
Co-op Work Term II		
1. Apply accounting, auditing, information technology, financial management and/or taxation concepts or skills for a variety of assigned tasks using manual or computerized methods as appropriate.	1, 2, 3, 4, 5, 6, 7, 8, 9	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume
2. Apply concepts or skills learned in other disciplines such as economics, law, marketing, operations management, mathematics and quantitative methods as required for assigned tasks.	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume
3. Demonstrate effective communication skills with supervisors, colleagues, and others orally and in writing.	10, 11	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume
4. Resolve problems using critical thinking and analytical skills.	2, 7, 11	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume
5. Adhere to professional codes and standards and the principles of ethical conduct.	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume
6. Demonstrate the ability to work productively and within time limits with initiative, responsibility and accountability as an individual and as part of a team.	3, 4, 5, 7, 11	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume
7. Create goals and strategies for personal and professional development as a life-long learner including selecting an accounting or auditing designation appropriate to the student's skills and interests.	11, 12	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume

Work Experience Outcomes	How work experience puts into practice the program outcomes	Method of evaluating student during placement
Co-op Work Term III		
1. Apply accounting, auditing, information technology, financial management and/or taxation concepts or skills for a variety of assigned tasks using manual or computerized methods as appropriate.	1, 2, 3, 4, 5, 6, 7, 8, 9	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume
2. Apply concepts or skills learned in other disciplines such as economics, law, marketing, operations management, mathematics and quantitative methods as required for assigned tasks.	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume
3. Demonstrate effective communication skills with supervisors, colleagues, and others orally and in writing.	10, 11	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume
4. Resolve problems using critical thinking and analytical skills.	2, 7, 11	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume
5. Adhere to professional codes and standards and the principles of ethical conduct.	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume
6. Demonstrate the ability to work productively and within time limits with initiative, responsibility and accountability as an individual and as part of a team.	3, 4, 5, 7, 11	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume
7. Create goals and strategies for personal and professional development as a life-long learner including selecting an accounting or auditing designation appropriate to the student's skills and interests.	11, 12	<ul style="list-style-type: none"> • Student & employer site visit/monitoring • Final work term report including work term goals, essay, employer evaluation, and resume

Outcomes Co-op Work Term I

1. Apply junior level accounting, auditing, information technology, financial management and/or taxation concepts or skills for a variety of assigned tasks using manual or computerized methods as appropriate.
2. Apply concepts or skills learned in other disciplines such as economics, law, marketing, operations management, mathematics and quantitative methods as required for assigned tasks.
3. Demonstrate effective communication skills with supervisors, colleagues, and others orally and in writing.
4. Adhere to professional codes and standards and the principles of ethical conduct.
5. Demonstrate the ability to work productively, with responsibility and accountability as an individual and as part of a team.
6. Create goals and strategies for personal and professional development as a life-long learner.

Outcomes Co-op Work Term II

1. Apply accounting, auditing, information technology, financial management and/or taxation concepts or skills for a variety of assigned tasks using manual or computerized methods as appropriate.
2. Apply concepts or skills learned in other disciplines such as economics, law, marketing, operations management, mathematics and quantitative methods as required for assigned tasks.
3. Demonstrate effective communication skills with supervisors, colleagues, and others orally and in writing.
4. Resolve problems using critical thinking and analytical skills.
5. Adhere to professional codes and standards and the principles of ethical conduct.
6. Demonstrate the ability to work productively and within time limits, with initiative, responsibility and accountability as an individual and as part of a team.
7. Create goals and strategies for personal and professional development as a life-long learner including selecting an accounting or auditing designation appropriate to the student's skills and interests.

Outcomes Co-op Work Term III

1. Apply accounting, auditing, information technology, financial management and/or taxation concepts or skills for a variety of assigned tasks using manual or computerized methods as appropriate.
2. Apply concepts or skills learned in other disciplines such as economics, law, marketing, operations management, mathematics and quantitative methods as required for assigned tasks.
3. Demonstrate appropriate, progressive communication skills with supervisors, colleagues, and others orally and in writing.
4. Resolve problems using critical thinking and analytical skills.
5. Adhere to professional codes and standards and the principles of ethical conduct.
6. Demonstrate the ability to work productively and within time limits, with initiative, responsibility and accountability as an individual and as part of a team.
7. Create goals and strategies for personal and professional development as a life-long learner including selecting an accounting or auditing designation appropriate to the student's skills and interests.

7: Program Delivery Standard

Appendix 7.1.1: Quality Assurance Policies

Quality assurance in the delivery of academic programs is attributable to ongoing processes that result in continual improvements. These improvements result from the evaluation of evidence arising from processes which have been documented in accordance with the College quality policies that are themselves approved by the Board of Governors.

Curriculum improvements occur primarily through the following processes:

- Course outlines are reviewed on an annual basis by individual professors in consultation with other faculty teaching in that program. These are then reviewed and approved by the Chair/Dean who ensures that proposed changes maintain the alignment of course and program outcomes. Proposed changes frequently relate to feedback received from students at the previous offering. From time to time, the PAC is approached about the content of individual courses and their feedback is also incorporated into proposed changes.
- Program designs are reviewed on an annual basis by the professors and Chairs/Deans who are responsible for the program. Program outcomes and the design are reviewed in consultation with the PAC and feedback is incorporated into proposed changes. PAC's also initiate changes as members raise issues they have come across in industry and that are relevant to a given program. Approval from the PAC is sought for changes to program designs. Significant changes to program designs and in particular any proposed changes to hours of delivery require the approval of the Vice-president, Academic.
- Professional development courses for new and continuing faculty include an introduction to the College standards on program designs and course outlines, amongst other offerings related to curriculum development.

Teaching and learning improvements occur through the following processes:

- Formative feedback on teaching is obtained through the Student Assessment of Teaching (SAT) surveys that are administered to two sections of students each semester for every member of faculty on probation. The same occurs for full-time instructors though on a biannual basis. After the SAT results are compiled, the Chair/Dean meets with the professor to discuss the results as well as to complete a performance evaluation. The frequency of feedback, particularly during the initial years of teaching, helps ensure effectiveness in the classroom. Professors are also encouraged to seek informal feedback on teaching/learning strategies they have employed in their classrooms.
- All new faculty participate in a three-part professional development program that commences with a week of in-service activities delivered in August of each year. That program continues with the second part of the program delivered in May of the following year and the third part in June of the year after that. Other professional development activities relevant to improving teaching and learning are available to all faculty on a regular basis.

- KPI results are reviewed on an annual basis and programs address areas for improvement. In some cases, this might involve improvements to teaching and learning.

Improvements in the overall delivery of academic programs and other services occur through the following processes:

- Program Forums bring together student representatives to meet with their Chair/Dean and program co-ordinator. The agendas for these meetings are set in consultation with the students who can initiate discussions on anything of concern or interest to them. Agenda items might require guests from other areas of the college to ensure they are addressed completely and to the satisfaction of all. Students then report back to the sections they represent to ensure wider communication. Minutes of Program Forums are widely circulated within the College so that issues that emerge across programs and/or Schools can be identified and addressed on a timely basis.
- Faculty and administrators review the KPI results annually and identify areas in which they would like to improve. Strategies to address these are developed and implemented and results reviewed.

The College also has plans to assess the accomplishment towards identified program outcomes for Applied Degree programs on an annual basis during their first delivery. Specialists who are external to the college are being (and will continue to be) invited to review the student assessments and projects and meet with them. Their independent review should ensure the outcomes are appropriate to degree-level programs as well as consistent with what has been planned. Their feedback will be valuable for improving the delivery of these programs.

The college has well established policies regarding on going program reviews. These policies are established by the Board and the college rigorously follows them. Results of these and other similar quality policies are reflected in continuous improvement and positive KPI results.

All diploma and certificate programs are reviewed in depth every three years through established procedures for Program Advisory Committees. Newer programs are reviewed more frequently – on an on-going basis until a full cycle of the program is completed. In addition, faculty reviews individual courses every year during the May/June period. Students evaluate the courses taken every semester through the SAT procedure. It is an expectation that all teachers and students discuss, on an on-going basis, content issues that may arise in class from time to time.

Recommendations for major changes received from students, teachers and PAC members are brought to the Academic Coordinating Committee. The changes are discussed with regard to possible impact on space utilization, capital expense and strategic direction of the College. Receiving approval for the changes to the curriculum, the Dean responsible will work with the faculty to implement the changes to the curriculum.

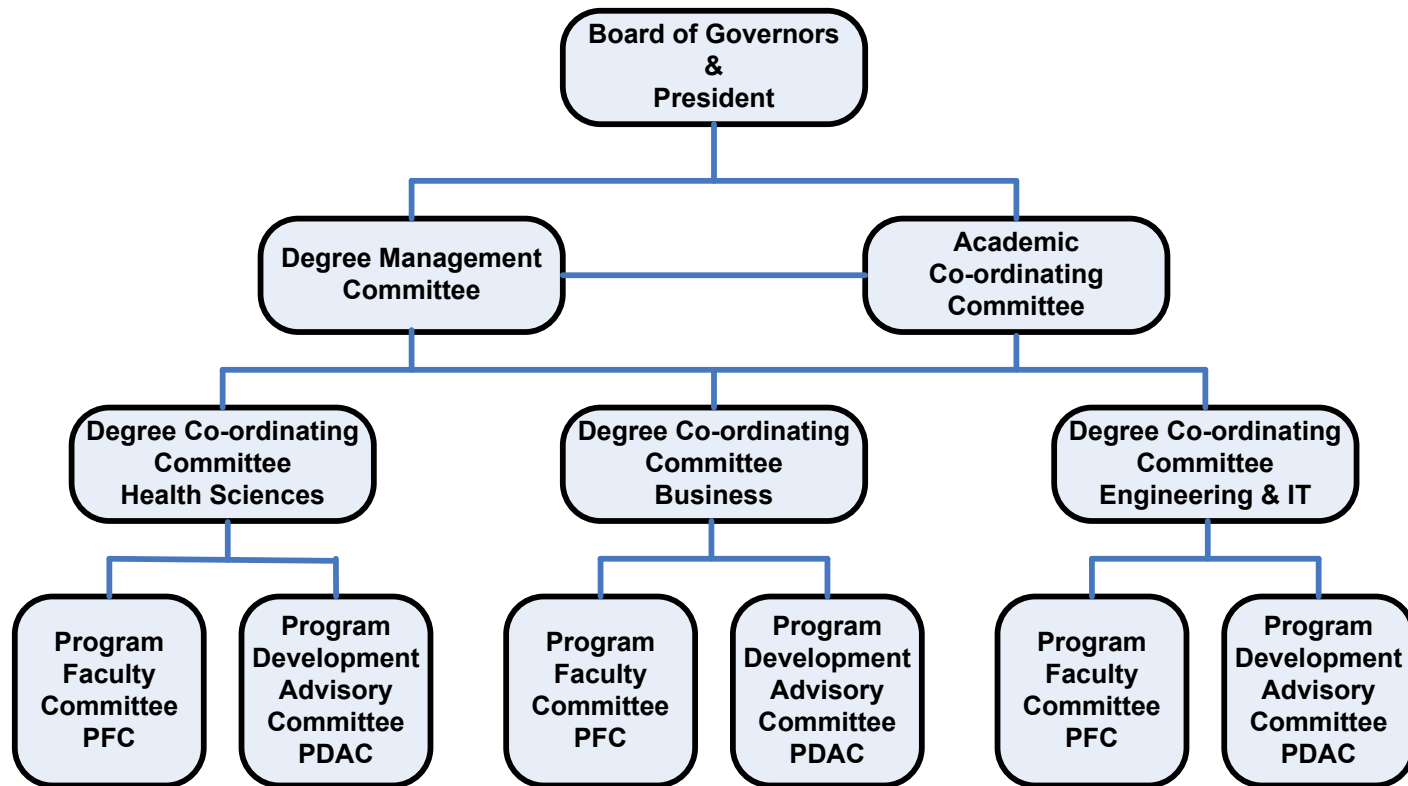
Each applied degree program has three levels of input and quality control in the curriculum and program design, and management of the program.

1. A program champion is designated and this champion works with a multi-discipline curriculum committee. This committee is assisted by curriculum development expert, and industry and university resources.
2. A second operational level is comprised of champions from each degree program. They share mutual challenges and participate in joint events. This forum provides for the sharing of collective experiences amongst degree programs.
3. A third and senior level committee is chaired by the Vice President Academic and it includes Senior Academic Managers and Director of Strategic projects. This committee is responsible for ensuring standards, quality, policies, operations and overall program offering. This committee also works with the Program Advisory Committee. The committee additionally draws from the expertise of the internal key senior operational managers.

Because applied degree programs are new to the College, and we want to be sure that we are indeed offering at the degree level, the curriculum will be reviewed as it is developed by the Program Advisory Committee and by an outside external assessor(s) drawn from universities and/or industry.

Students will evaluate this program through the SAT procedure and through the provincially run KPI Student Satisfaction survey. At least for the first full cycle every course, every semester, will be evaluated. Program faculty will, as per existing procedures, evaluate student progress and success and course offerings through their on-going meetings with the Coordinator and Dean. In addition, the yearly KPI data for this program will give additional feedback on how this program is being received. The Dean of the program will report the curriculum changes to the PAC at each of their meetings.

Degree Management Committee and Structure



Degree Management Committee

Name	Credentials/Title
John Donald	B.A.Sc., M.A.Sc., Ph.D, P.Eng. Vice President Business Development and Applied Research, and External Relations
Mike McClements	B.A.Sc., M.B.A., P. Eng. Associate Vice President, Engineering and Information Technology/Trades and Apprenticeship
Frank Mensink	B.Math., M.B.A., C.A., C.G.A. Associate Vice President, School of Business
Marlene Raasok	B.Sc.N., M.Sc.N., Reg N. Associate Vice President, Health Sciences, Community Services and Bio Technology
Jal Wadia Chair	B.Arch., M.Arch., ARIBA Executive Director, Office of the VP Academic

Appendix 7.1.2: Policy on Student Feedback

Conestoga College values the feedback of its students and receives their input in a variety of ways. An important route is daily feedback to faculty during class. Another is through their contribution as they serve on subcommittees dealing with a variety of issues including Student Rights and Responsibilities and Student Code of Conduct.

In addition to the informal methods described above, Conestoga College has the following formalized methods for feedback.

Student Issues/Concerns

The College recognizes that disputes between members of the college community are bound to occur from time to time. A student who wishes to complain about a situation that does not fall under the academic appeals policy and procedures is encouraged to complete the Student Concerns/Issues form available in the Student Procedures Guide.

Student Appraisal of Teaching (SATs)

The Student Appraisal of Teaching (SAT) allows direct feedback from students on teaching for a particular course. Completion of the SAT form gives teachers and academic managers valuable information to use for improving teaching at Conestoga. See policy/procedure on Performance Appraisal and Administration of SATs

Program Forums

Students will be provided with a forum in which to offer constructive feedback and input to assist faculty and academic administrators to continually improve courses and programs

Program forums will be established at the program level or cluster of similar or related programs

Forums will be conducted twice per semester.

Key Performance Indicators (KPIs).

Conducted on an annual basis by an external consulting company (CompuStat).

Provide feedback on student satisfaction regarding programs, courses, facilities and services such as the LRC, and student services.

Programs are expected to make improvements specific to their areas based on this feedback.

Program Advisory Committees (PACs)


Students participate as resource persons on PACs.

Each PAC will include one or two students.

PACs representing more than one program should have a maximum of three student representatives.

Student Appraisal of Teaching (SAT) and Key Performance Indicators (KPI) instruments are shown on the following pages.

Appendix 7.1.3: Student Feedback Instruments



Course Name: _____



Course No.: _____ Section: _____

Teacher: _____

Student Appraisal of Teaching

The S. A. T. is a valuable resource for obtaining feedback from students on the performance of Conestoga College teachers. Your thoughtful assessment and careful completion of this form will help us to enhance our teaching performance.

Instructions to Students:

- Complete the section at the top of the form with the course name and number, section number and teacher's name as instructed by the person conducting the S. A. T.
- Read the evaluation questions carefully. Assess your teacher's performance by making use of the rating scale as printed at the top of each section.
- Question number 32 is written on the black/white board for you.
- Mark only one option for each question. **CORRECT MARK:**  OR 
- Add specific comments on the back of the form. Your signature is optional.

Please note that your teacher will NOT receive feedback until all final grades for this course have been submitted. There may be occasional exceptions to this in the case of NEW teachers ONLY in order to assist them in meeting the needs of their students before the end of the semester. Thank you for your assistance.

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	Don't Know	No	Yes		
At the beginning of the course:					
1. A course outline was made available.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>		
2. Course objectives/learning outcomes were discussed.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>		
3. Evaluation methods were explained.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>		
	Not Applicable	Never	Some of the time	Most of the time	Always
Organization and Preparation:					
4. The teacher is reliable in terms of attending scheduled classes.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5. The teacher comes to class prepared to teach the lesson.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6. The teacher is covering the outcomes published in the course outline through lectures, assignments, discussions, etc. (If 'no' in Q. 1, answer N/A here.)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Not Applicable	Never	Some of the time	Most of the time	Always
Course delivery:					
7. The teacher explains content in a way that I understand.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8. The teacher uses class time effectively.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9. The textbook helps me to learn the content.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10. The additional materials (e.g. handouts, videos, WebPages etc.) help me to learn the course content.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11. The teacher directs me to appropriate resources (e.g. library, peer tutoring, special needs, etc.)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12. The teacher makes the effort to relate course material to the practical/industrial application.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13. Learning activities encourage me to think independently.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Not Applicable	Never	Some of the time	Most of the time	Always
Evaluation:					
14. The teacher provides prompt feedback that helps me to learn.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15. Tests and assignments cover course content.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16. Assignments help me to learn the course content.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17. The teacher's grading is fair.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18. The teacher ensures that up-to-date information regarding my level of performance is available upon request.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19. The teacher uses a variety of evaluation methods to assess my grade/progress.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20. The evaluation as stated on the course outline was followed.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Classroom Atmosphere:		Not Applicable	Never	Some of the time	Most of the time	Always
21. The teacher displays enthusiasm and energy regarding course content.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
22. The teacher treats me with respect.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
23. In this class, I feel free to ask questions or express my opinions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
24. The teacher adequately responds to my questions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
25. The teacher manages classroom behaviour in a manner that makes it comfortable for me to learn.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other Information:		Not Applicable	Never	Some of the time	Most of the time	Always
26. The teacher starts and ends classes on time.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
27. The teacher uses a variety of learning activities (e.g. lecture, overhead, discussion, group work, etc.) that help me to learn.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
28. The teacher presents the content at a reasonable pace.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
29. The teacher is available for assistance outside scheduled class time.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
30. The teacher returns test results, assignments and lab or clinical reports within a reasonable period of time.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Overall:		Not Satisfactory	Fair	Good	Excellent	
31. Overall, I would rate this teacher's performance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
32. _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Student Information:						
33. The percentage of classes for this course that I have attended is (mark one):	34. For me, this course is (mark one):					
<input type="radio"/> Less than 50% <input type="radio"/> 50 - 75% <input type="radio"/> More than 75% <input type="radio"/> 100%	<input type="radio"/> Required <input type="radio"/> Elective					
Comments:						

Name (optional): _____						

This information is collected under the legal Authority of the Ministry of Colleges and Universities Act, R.S.O. 1990, c.M. 19 and R.R.O. 1998, Reg 640. Any questions about the collection of this information should be directed to the Manager, Human Resources, 299 Doon Valley Drive, Kitchener, Ontario, N2G 4M4, Telephone (519) 748-3523.

Ontario Colleges of Applied Arts and Technology

KPI

Student Satisfaction Survey

Please do not mark in this area.
1 2 3 4 5 6 7 8 9
10 11 12 13 14 15 16 17 18 19
20 21 22 23 24 25 26 27 28 29
30 31 32 33 34 35 36 37 38 39

This survey provides you with an opportunity to give feedback about your program and your college. It is not an evaluation of this specific course, subject or teacher.

The information asked for in this survey is collected under the legal authority of the Ministry of Colleges and Universities Act R.S.O. 1990 Reg. 770. The information is used for the administrative and statistical purposes of the college and the ministry. Only collective information will be reported - individual responses will be kept confidential.

SECTION A:

1. Please mark the alpha-numeric code identifying your program and campus in the following selection box. A list of codes has been printed on the back of the instruction sheet provided to you.

Alpha-numeric program code:

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	
01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27

2. In which semester/term are you currently enrolled? 1 2 3 4 5 6 7 8 Other

SECTION B: Please think about how the learning experiences in THIS PROGRAM relate to YOUR future, and then rate the importance of, and YOUR satisfaction with the following:
 (If you choose 'NOT APPLICABLE', move to the next question. Do not complete the IMPORTANCE or SATISFACTION questions.)

This program....

	IMPORTANCE			SATISFACTION				
	NOT APPLICABLE	Not Important	Important	Very Dissatisfied	Neither Satisfied nor Dissatisfied	Satisfied	Very Satisfied	
3. Provides you with skills and abilities specific to your chosen career.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Includes topics relevant to your future success.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Has teachers who help you to understand your chosen career.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Develops your writing skills.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Develops your speaking skills.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Develops your ability to solve problems using math techniques.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Develops your ability to work with others.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Develops your ability to solve problems.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Develops your computer skills.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Provides you with opportunities to further your education after graduation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Provides you with experience that will be useful to your future life outside of work.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. OVERALL, your program is giving you knowledge and skills that will be useful in your future career.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

SECTION C: Please think IN GENERAL about ALL your courses and ALL your teachers in this program, and then rate the importance of, and your satisfaction with the following:
 (If you choose 'NOT APPLICABLE', move to the next question. Do not complete the IMPORTANCE or SATISFACTION questions.)

	IMPORTANCE			SATISFACTION				
	NOT APPLICABLE	Not Important	Important	Very Dissatisfied	Neither Satisfied nor Dissatisfied	Satisfied	Very Satisfied	
15. Teachers' knowledge of their subjects.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. Teachers are up-to-date/current in their fields.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Teachers' presentation of the subject material.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18. Helpfulness of teachers outside of class.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. Feedback about your progress.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20. Quality of classroom learning.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21. Quality of lab/shop learning.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. Quality of other learning experiences (e.g. independent/ alternative learning opportunities, computer-assisted learning, peer tutoring, project-based learning).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. Field placement, clinical experiences and co-op work terms.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. Course materials (e.g. books, software, handouts).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. Lab/shop facilities and equipment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26. The OVERALL quality of the learning experiences in this program.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>


Please turn over.

SECTION D: Please indicate YOUR usage of the following facilities/resources and services. Rate how important they are to YOU, and if you used them, rate YOUR satisfaction with them.	USAGE			IMPORTANCE		SATISFACTION					
	Did Not Use/ Not Available	Low Use	High Use	Not Important	Important	Very Dissatisfied	Dissatisfied	Neither Satisfied nor Dissatisfied	Satisfied	Very Satisfied	
27. Library/Resource Centre.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28. Open Access Computer Labs/Resources.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29. Peer Tutoring Services.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30. Special Skills Services - e.g. Math/Writing/ Remedial Assistance.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31. Space for individual/group study.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32. Counselling/Native Counselling/Advising Services.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33. Special Needs/Disability Services.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
34. Bookstore.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
35. Recreation/Athletics.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
36. Registration/Records Services.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
37. Health Services.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
38. Cafeteria/Food Services.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
39. Safety and Security Services.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
40. Financial Aid Services (i.e. please comment on the service provided, not the amount of money received).	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
41. Co-op Field Placement Services.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
42. Employment/Career Services.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
43. Comfort/Cleanliness/Accessibility of college facilities.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
44. The OVERALL quality of the facilities/resources in the college.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
45. The OVERALL quality of the services in the college.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SECTION E: Please rate the importance of, and your satisfaction with:											
46. The concern of people at this college for your success.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
47. Your overall college experience.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SECTION F: To help us group responses, please provide the following information about yourself: (No information which could identify an individual will be reported.)						SECTION G: College-Specific Questions					
48. You are: <input type="checkbox"/> Female <input checked="" type="checkbox"/> Male						54. Conestoga Students Inc. (CSI) provides the following services and activities to students. Please select the one response that is most important to you. <input type="checkbox"/> Entertainment and Activities (eg. nooners, concerts, awareness weeks) <input checked="" type="checkbox"/> Services (eg. faxing, colour printing, scanning, photocopying) <input checked="" type="checkbox"/> Bus Trips (eg. sporting events, casino, shopping and WWF trips) <input type="checkbox"/> Representation on student issues (eg. tuition fees, student loans and bursaries) <input checked="" type="checkbox"/> Providing financial support to college services (eg. Spoke, Walk Safe, Peer Tutors)					
49. Your age is (in years): <input type="checkbox"/> Less than 21 <input checked="" type="checkbox"/> 26-30 <input type="checkbox"/> More than 35 <input checked="" type="checkbox"/> 21-25 <input type="checkbox"/> 31-35						55. Which of the following responses best represents how academically prepared you were for the work in the semester in which you are presently registered? <input type="checkbox"/> Excellent <input checked="" type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor					
50. Your first language is: <input type="checkbox"/> English <input checked="" type="checkbox"/> French <input type="checkbox"/> Other						56. With respect to money loaned to me from all sources to attend college, my present debt load is: <input type="checkbox"/> Not applicable as I am not in debt <input checked="" type="checkbox"/> Less than \$1000.00 <input type="checkbox"/> \$5000.00 to \$10,000.00 <input type="checkbox"/> \$1000.00 to \$5000.00 <input type="checkbox"/> Over \$10,000.00					
51. The education you completed before entering this program includes: (Select all that apply.) <input type="checkbox"/> High school diploma <input checked="" type="checkbox"/> College upgrading <input type="checkbox"/> Some previous college <input type="checkbox"/> College diploma <input type="checkbox"/> Some university <input checked="" type="checkbox"/> University degree <input type="checkbox"/> Other <input type="checkbox"/> None of the above						57. As for employment this semester, I am: <input type="checkbox"/> Not employed and not seeking employment <input type="checkbox"/> Not employed but seeking employment <input checked="" type="checkbox"/> Employed for less than 10 hours per week <input type="checkbox"/> Employed between 10 and 20 hours per week <input type="checkbox"/> Employed more than 20 hours per week					
52. Your main goal in enrolling in this program is: (Select only one.) <input type="checkbox"/> To prepare for employment/career <input checked="" type="checkbox"/> To prepare for further college or university study <input type="checkbox"/> To pursue an interest or for personal development <input type="checkbox"/> Other						58. This semester the amount of time I spend doing assigned academic work outside of scheduled classes is: <input type="checkbox"/> 3 hours or less per week <input checked="" type="checkbox"/> 16 to 20 hours per week <input checked="" type="checkbox"/> 4 to 9 hours per week <input type="checkbox"/> More than 20 hours per week <input type="checkbox"/> 10 to 15 hours per week					
53. You are registered as a: <input type="checkbox"/> Full-time student <input checked="" type="checkbox"/> Part-time student											

coess01

Thank you for your participation.

Appendix 7.2.1: On-Line Learning Policies and Practices

	Approved by: Academic Coordinating Committee
	Authorizer: VP Academic
	Effective Date: September 1, 2007
Policy Title: eLearning Policy	

Policy Statement:

The College recognizes that eLearning is a pedagogical activity that must be governed by a relevant policy and subsequent procedures in order to assure that all online curricula are of the highest quality and contribute to the development and maintenance of academic community.

Scope:

This policy applies to all eLearning curricula that are designed, developed and delivered by the College. This policy also applies to eLearning curricula developed by other organizations and institutions, but delivered by the College. This policy is meant to meet both College and PEQAB requirements for the offering of online education.

Policy Elaboration:


The College offers online courses through OntarioLearn. OntarioLearn courses developed and delivered by Conestoga are subject to the provisions of this policy.

References:

eLearning Project Development Procedure
Student Preparation and Orientation Procedure
Faculty Preparation and Orientation Procedure
Maintenance of Learning Management System Procedure
Technical Assistance Procedure
Procurement and Maintenance of Hardware, Software and Other Technological Resources Procedure
Online Academic Community Procedure
Course Design, Development, and Delivery Procedures
Maintenance of eLearning Expertise and Resources Procedure
Program Evaluation Standard and Procedure
Academic Freedom and Responsibilities Procedure
Quality Assurance Standards and Procedure
eLearning Forms

The organization has on file and available upon request copies of current software, hardware, and systems agreements that pertain to the delivery of electronic/on-line learning.

Appendix 7.2.2: Academic Community Policies

 CONESTOGA Connect Life and Learning	Approved by: Academic Coordinating Committee
	Authorizer: VP Academic
	Effective Date: September 1, 2007
Policy Title: Online Academic Community Procedure	

Procedure Statement:

The College recognizes that participation in eLearning will require definite and dedicated approaches to ensure that a positive academic community be developed, and maintained. This positive online community is crucial to the enjoyment of the online experience, and to the enhancement of the learning within an online course and program.

This procedure defines how participants in online activities can receive assistance, guidance, and consultation to allow them to develop and maintain a positive and engaging online community.

Scope:

This procedure applies to all full-time, part-time and occasional College eLearning participants.

Participants may receive assistance in the following areas:

- Learning in an online environment;
- Online etiquette;
- Communication tips and hints;
- Conferencing guidelines;
- Group behaviour and cooperation;
- Guidelines on privacy and appropriate online behaviour;

Policy Elaboration

The concept of academic community at Conestoga College relates to the development of deeper and more complex types of learning for students. Learning is enhanced in the online environment during the design process through the inclusion of planned opportunities for extensive interaction on three different levels: between the learners and the material; the learners and the instructor; and among learners. It is this final interactive mode that contributes most to the development of community as students learn from and mentor one another, developing a learning environment that allows and encourages students to apply what they have learned, share what they have learned and to expand that learning to the knowledge of the outside environment beyond that

provided by the college. Instructors are offered workshops on facilitation methods that will increase the interaction during courses and reduce the possibility of factors that decrease its value.

References:

Revision Log:

Revision Date	Summary of Changes
2007-10-16	Academic Forum - Approved
2007-10-31	Academic Coordinating Committee - Approved

8 Capacity to Deliver Standard

Appendix 8.1: Demonstrated Strength

Conestoga College has been the number one rated College in Ontario for nine of the last ten years. We are the fastest growing college in Ontario and the number one publicly funded college. Our closely linked relationship with business, industry and the community has helped us develop programs that reflect current and future career directions, relevant both to their needs and to economic development.

Our commitment to excellence and relevance is evident -- for nine consecutive years, independent province-wide surveys of Ontario college students, graduates and employers have revealed Conestoga as the provinces #1 rated college. For the past three consecutive years, Conestoga has led the way in Ontario for a 93.4% graduate employment rate.

Conestoga College currently offers six degree level programs:

School of Business

Bachelor of Applied Business International Business Management

School of Engineering & Information Technology

Bachelor of Applied Technology Architecture - Project and Facility Management

Bachelor of Applied Technology Integrated Advanced Manufacturing
Technologies

Bachelor of Applied Technology Telecommunications and Computer

School of Health Science, Community Services and Biotechnology

Bachelor of Applied Health Sciences Health Informatics Management

Bachelor of Science in Nursing (in collaboration with McMaster University)

The Mission of Conestoga College is:

To CHAMPION innovation and excellence in the development and delivery of education and training.

To SERVE responsibly the diverse and ever-changing needs of the community.

To INSPIRE students and employees to strive toward their highest potential.

This proposed degree program in Accounting, Audit and Information Technology is relevant and essential to our Mission. Conestoga College has delivered programming at the advanced diploma and graduate certificate levels for many decades. For the past three years, students who graduated from the College's three-year Business Administration – Accounting diploma program have been able to attain a degree by attending the University of Windsor's Bachelor of Business Studies program delivered at the College. As an alternative, they were able to obtain a degree by completing courses in our Accounting and Information Technology graduate certificate program which were accepted as credit in the Southern Alberta Institute of Technology's Bachelor of Applied

Business Administration program. The School of Business has been delivering degree-level courses through these programs and partnerships as well as the Bachelor of Applied Business – International Business Management program approved in 2005. Almost half of the courses in the proposed degree are currently being delivered or will be delivered in the Bachelor of Applied Business – International Business Management program.

This proposed degree program in Accounting, Audit and Information Technology contributes to a number of strategies outlined in our **Strategic Plan 2005-2010**. These are listed as follows:

- 1) Conestoga will continue to develop and implement baccalaureate degree programs in specialized areas to meet the needs of students, employers, and the regional and provincial economy. These programs will build upon the expertise of Conestoga and its faculty in all schools and will meet the quality requirements as set out in the provincial standards.
- 2) Conestoga will develop and deliver enhanced programming and pathways to prepare graduates to excel, meeting the needs of employers for a highly qualified workforce that is well-educated, technically competent, highly skilled, and adaptive throughout their life. To meet this goal we are developing and offering new and modified programs and services to students and employers for education and training responding to environmental trends.
- 3) Conestoga will deliver excellence and quality in education within a quality framework including qualified staff and management, credentialed faculty, excellent equipment, measurement and review, and continuous improvement directed towards strengthening and enhancing every area of the Conestoga community, based on established standards and through systematic measurement and evaluation against those standards.
- 4) Conestoga will deliver programs and services to meet and exceed requirements and expectations of their customers. This will be accomplished by continuing to strive for improvement in all of our processes with enhancements based upon measurement and client feedback.

Appendix 8.2.1: Library Resources

Overview

Conestoga College Institute of Technology and Advanced Learning
Learning Resource Centre

Services

The Learning Resource Centre plays an integral role for students and faculty in the process of teaching and learning, in applied research, and in the support and delivery of curriculum.

The services offered by the Learning Resource Centre include:

- Reference and research assistance
- Orientation to library resources
- Information literacy training in both basic research principles and resources targeted to specific fields of study
- Interlibrary loan and document delivery service
- Presentation technologies assistance (e.g. projectors and camcorders)
- Loan of A/V equipment and media resources
- Course reserve readings

Collections

Learning resources exist in many formats and must be timely, relevant, accurate and secure to meet the research needs of students and faculty in today's information-based society. The Learning Resource Centre meets these needs with print resources totaling 43,000 books and 250 active print periodical subscriptions, 3,500 media resources, interactive CD-ROMs and 60 discrete electronic databases. The Learning Resource Centre webpage provides access to databases for both on-campus and remote searching. Subject-specific web links are evaluated for relevant content.

Space and Facilities

Within its 28,000 square foot space, the Learning Resource Centre has seating for over 500 including group work areas, quiet study spaces, small seminar rooms and media viewing rooms. There are 80 computer workstations (15 of which are in a lab setting where hands-on training can take place), data ports, and wireless capabilities. The library is open evening and weekend hours during Fall and Winter terms.

Planning and Needs Assessment

Through formal meetings and through program liaison technicians, the Learning Resource Centre involves faculty in the collection development process to identify resources that satisfy program needs. Ongoing evaluation and feedback processes involve students, faculty and staff. Changes and news are communicated via the library webpage, student newspaper, and LCD monitor postings.

Agreements for Shared Services / Resources with Other Institutions

Ontario Community College Libraries Resource Sharing

Principles of Agreement

College staff, faculty or students 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.

Complete Direct Borrowing Agreement can be found at:

<http://www.conestogac.on.ca/lrc/services/directborrow.pdf>

Agreements with the University of Waterloo, Wilfrid Laurier University and the University of Guelph can be found at:

<http://www.tug-libraries.on.ca/info/lendpol.html>

Full-time teaching staff may use resources within the University of Waterloo, Wilfrid Laurier University and the University of Guelph's libraries without charge. In addition, they may register with any of these libraries upon presentation of a letter from the College confirming their employment status. Registration with one of the Universities includes registration at all Libraries. Patrons in this category may borrow up to twenty books at a time from the combined collections of the three libraries.

Part-time teaching staff and students may use resources within the University of Waterloo, Wilfrid Laurier University and the University of Guelph's libraries without charge. Upon presentation of confirmation of employment or enrolment status and for a fee of \$20, part-time teaching staff and students may register with any of these libraries which includes registration at all Libraries. Patrons in this category may borrow up to twenty books at a time from the combined collections of the three libraries.

	Current # of Print and Media Holdings Relevant to the Field of Study	# of Electronic Holdings
Main (Doon) campus	<p><u>Print Monograph Holdings:</u></p> <p><i>Specific Degree-related Subjects:</i></p> <p>9 volumes in Auditing</p> <p>163 volumes in Accounting</p> <p>92 volumes in Business and Commercial Law</p>	<p>24 Electronic Databases, through which many Full-Text Periodicals are accessible</p> <p><u>Full-Text Electronic journal access:</u></p> <p><i>Specific Degree-related Subjects:</i></p> <p>Auditing – 8 titles</p>

	<p>77 volumes in Database and Network Management</p> <p>54 volumes in Information Technology and Systems</p> <p>140 volumes in Taxation</p> <p><i>General Business Subjects:</i></p> <p>560 volumes in Commerce</p> <p>380 volumes in Economics</p> <p>385 volumes in Finance</p> <p>Total of 1740 print book holdings</p> <p><i>Note:</i> 35% of the General Coll'n falls in Business Subject areas</p> <p><u>Print Periodical Holdings</u></p> <p>34 Print Periodical titles (see Print Holdings Details for a complete list)</p>	<p>Accounting – 100 titles</p> <p>Business and Commercial Law – 20 titles</p> <p>Database and Network Management – 4 titles</p> <p>Information Systems and Technology – 91 titles</p> <p>Taxation – 39 titles</p> <p><i>General Business Subjects:</i></p> <p>Commerce – 248 titles</p> <p>Economics – 797 titles</p> <p>Finance – 494 titles</p> <p>Total of 1801 full text electronic journal holdings</p> <p><u>Electronic Book Access:</u></p> <p>NetLibrary access to 29 Accounting e-books and 52 Information Technology and Management e-books</p> <p>Safari access to 338 Business e-books and 50 Information Technology e-books</p>
<p>Other Library access</p>	<ul style="list-style-type: none"> • Conestoga College has a reciprocal borrowing agreement with all Ontario Community College Libraries (described below). • Conestoga College has an agreement with the Universities of Waterloo, Wilfred Laurier, and Guelph (described below). • Internet access to full-text documents and journals, e.g. Directory of Open Access Journals (www.doaj.org). 	

Electronic Access Details

Electronic Databases:

EbscoHost: Academic Search Premier, Business Source Complete, Canadian Reference Centre, Computer Science Index

Proquest: ABI/Inform Trade & Industry, Canadian Newsstand, CBCA Business, CBCA Current Events, Proquest Science Journals, Telecom, Wilson Applied Science and Technology Abstracts

Thomson-Gale: Academic OneFile, Computer Database, CPI.Q (Canadian Periodicals), Expanded Academic ASAP, Gale Virtual Reference Library, General Onefile, General Reference Center Gold, InfoTrac, InfoTrac Information Science and Technology eCollection, LegalTrac

FPInfomart: Business and Industry News and Tools

LexisNexis Academic: includes Accounting Sources section and Legal Search (including Commercial Law Reviews)

Knotia: includes CICA Standards and Guidance Collection, Calculators and Tax Rates

Print Holdings Details

Currency of Print – Approximate Percentage of Volumes Published After 2000:

33% of Auditing

37% of Accounting

43% of Business and Commercial Law

44% of Database and Network Management

64% of Information Systems and Technology

8% of Taxation

Currently received **Print Periodicals** include

Accounting/Finance

- Accounting Technology
- CA Magazine
- CGA Magazine
- CMA Management
- Report: Federal Reserve Bank of St. Louis

Business/Commerce

- Business Week
- Canadian Business
- Canadian Manager
- Contact
- Entrepreneur
- Exchange
- Fast Company
- Financial Post Business
- Forbes
- Fortune
- Franchise Canada
- Harvard Business Review
- Report on Business

Economics

- Canadian Economic Observer
- Canadian Economic Observer Historical
- Canadian Social Trends
- The Economist

Human Resources

- Canadian HR Reporter
- Workforce Management

Information and Technology Systems

- IBM Journal of Research and Development

Marketing

- Advertising Age
- B to B
- Marketing
- Strategy

Operations Management

- Journal of Supply Chain Management
- Materials Management and Distribution
- Purchasing
- Purchasing B2B
- Quality Progress

Appendix 8.2.2: Computer Access

Year	Number of Students (cumulative)	Number of Classrooms (include seating capacity)	Location of Classrooms	
			On site (√)	Other (specify)
1	75	2 (45)	√	
2	143	4 (45)	√	
3	176	* 5 (45)	√	
4	208	* 5 (45)	√	

*One class of approximately 75 students on Co-op at any given time.

Appendix 8.2.3: Classroom Space

Year	Number of Students (cumulative)	Number of Classrooms (include seating capacity)	Location of Classrooms	
			On site (√)	Other (specify)
1	75	2 (90)	√	
2	143	4 (180)	√	
3	176	* 5 (225)	√	
4	208	* 5 (225)	√	

*One class of approximately 75 students on Co-op at any given time.

Appendix 8.2.4: Laboratories/Equipment (where applicable)

There will be no Laboratories/Equipment.

Appendix 8.3: Resource Renewal and Upgrading

The Learning Resource Centre is in a good position to provide students in the proposed program with access to appropriate electronic databases and subject-specific periodicals. Renewal of the print and audiovisual collection will raise the level of currency and also provide coverage for a variety of sub-topics that will be explored in a degree program.

Anticipated first year one-time upgrading needs are:

\$9,600 for books for core courses + \$2,000 for media resources = \$11,600.

A collection of approximately 120 books can be purchased with these funds at an average cost of \$80 (4 books per student for 30 students in the Accounting, Audit and Information Technology applied degree program in Year 1), which will bring the Learning Resource Centre's collection specifically in the subject area in line with other colleges that offer a program similar to that proposed. No added print journal titles are anticipated (relying on online resources as identified below). Ten media resources are also budgeted.

Recommended additional online resources, which are recurring annual costs, are listed below:

Federal Income Tax Collection Lite (Knotia)
 Information Science and Technology Abstracts (EBSCO)
 K-NET (Information Systems Audit and Control Association)
 Proquest Banking Information Source (Proquest)
 TaxnetPro (Thompson Carswell)

It is unlikely that all would be purchased. The anticipated cost for *selected* databases would be approximately \$10,000 *per year*. These resources would, however, be accessible to all Conestoga students and will be useful for other programs.

An additional \$4,700 is required to purchase new books in any format and media resources annually to meet demand as the program grows and to continually update the collection.

<i>Upgrade - Sample of Possible Titles</i>	<i>Publication Date</i>	<i>ISBN</i>
<i>Contemporary Auditing</i>	2009	9780324658057
<i>Auditing: a business risk approach</i>	2008	9780324375589
<i>CISA: Certified Information Systems Auditor Study Guide</i>	2008	9780470231524
<i>Auditor's Guide to Information Systems Auditing</i>	2007	9780470009895
<i>Information Technology Audits</i>	2007	9780808090991
<i>IT Auditing: using controls to protect information assets</i>	2006	9780072263435


Appendix 8.4: Support Services

Support Service	Brief Description of Service
Career Counselling	<p>Career Services provides full-time students, part-time students and alumni with resources to help find full-time, summer or part time jobs related to their program of study. Over 3,000 employment opportunities are posted annually on the career services job posting site. Students are provided with an access code unique to Conestoga College in order to access these postings. The office also offers free workshops and individual assistance on resume writing, job search and interview techniques.</p> <p>The Job Connect program helps job seekers gain the skills and knowledge necessary to find and keep employment. Services are based on individual needs. Part of the Job Connect service includes an Employment Resource Centre where job seekers and students can access information on careers and occupations, the local job market, training opportunities and job search strategies. Job Connect is funded by the Government of Ontario and the services are free.</p>
Academic Advising & Personal Counselling	<p>Individual Counselling - our professionally trained counsellors provide individual counselling services for a wide range of personal, academic, career, and financial concerns. Counsellors can also provide students with information about and referrals to community resources. Counselling is voluntary and confidential.</p> <p>Counsellors provide workshops and groups on a variety of topics e.g. public speaking anxiety, test anxiety, self esteem, stress, relaxation, suicide prevention.</p> <p>On-Line Supports - on-line support groups (e.g. mature students, gay/ lesbian/ bi-sexual/transgendered students) are accessible through Student Services website.</p>
Placement	<p>All co-op students take a comprehensive career development course that prepares them for employment, assistance with resumes, cover letters and mock interviews as required for work term recruitment. Co-op Advisors provide personal assistance to co-op students and employers. Co-op.</p> <p>Employment Officers facilitate the student application and selection process, including advertising job openings, providing on-line mailing applications and arranging interview schedules. Co-op students have the use of office</p>

	equipment to support their co-op job search needs.
Services for Students with Disabilities	<p>Disability Services provides services to all students registered at the College who have a documented disability (learning disability, deaf/hard of hearing, blind/visually impaired, medical problem, mobility impairment, mental illness, head injury, attention deficit disorder, etc.). Documentation can be in the form of a medical report, psychological/psycho-educational assessment, IPRC, IEP or other educational reports. This documentation helps determine the most appropriate academic accommodations. We ask students to identify themselves to Disability Services as soon as they are accepted into a program or course.</p> <p>Disability Services has an Adaptive Technology Computer Lab, where training is offered on adaptive technology. Students with disabilities can then use these specialized software programs for their course work and exams.</p>
Tutoring	<p>The Learning Commons houses services that are designed to develop academic skills and improve learning. We provide subject-specific Peer Tutoring, Peer Conversation Partners, Peer Supported Learning Groups, a Learning Skills Service, and a Writing Service. New for fall 2007: I CAN assistants will be providing technical computer support to students who are accessing the Learning Commons and Adaptive Technology Lab.</p> <p>Peer Tutoring - we recruit, hire and train senior full-time students to provide subject-specific tutoring to students experiencing difficulty. Tutoring is offered in subjects where there is a senior tutor pool available. Tutoring options include: one to one matches (minimal fee for service) and group tutorials. Available at all campuses.</p> <p>Peer Conversation Partners - is a service for English-as-a-second-language students. Students can meet with a peer volunteer to practice conversation skills, either one-to-one or in groups and learn more about Canadian culture. Currently available at Doon and Waterloo Campus.</p> <p>Peer Supported Learning Groups - PSLGs are organized weekly group study sessions that offer students a chance to meet with other students and a leader to compare notes, discuss concepts and practice test-taking strategies together. PSLGs are offered at Doon Campus.</p> <p>Learning Skills Service - individual sessions and workshops are offered to students on learning styles and on individual study skills such as time management,</p>

	<p>textbook reading, multiple-choice test taking, preparing for exams, and effective note taking. Learning Skills advising is voluntary and confidential.</p> <p>Writing Services - we can assist with all writing processes, from how to organize your thoughts, to where to put the comma.</p>
<p>Other(s) (please specify)</p>	
<p>Health Services</p>	<p>Health Services provides initial care of illness and injury, physician's appointments and health-related information. At campuses other than Doon, staff trained in first aid are on call.</p> <p>Accidents/Injuries - any injury that occurs on College premises should be immediately reported to your instructor and Health Services, including Continuing Education office staff.</p> <p>First Aid - if Health Services staff is available, telephone or send someone to the Nurse's office. Less serious emergency cases may be brought directly to the office. If staff is not available, obtain first aid by contacting your instructor, or the Security Services office at Room 2B10, telephone 519-748-5220, ext. 3357. Emergency telephone number (all campuses) 911 – Police, Fire, Ambulance.</p>
<p>International Student Advising</p>	<p>The International Student Advisor provides advocacy and advice to international students for diverse problems including visa renewals and issues. The International Education Office also organizes activities to integrate international students to the campus and to Canadian culture.</p>

Appendix 8.5: Policies on Faculty

	Approved by: ACC
	Authorizer: Executive Director: Human Resources
	Effective Date: February 14, 2007
Procedure Title: Hiring	

Procedure Statement:

This procedure provides directions for all activities related to the recruitment, selection and hiring of all full-time employees.

The procedure also provides guidelines for the hiring of part-time employees by departmental managers. Human Resource personnel provide assistance as requested by the hiring manager.

Scope:

This procedure applies to recruitment, selection and hiring processes as they relate to the hiring of full-time employees. Also included in the scope is the process for the hiring of part-time personnel by the hiring manager with assistance from Human Resource personnel as requested.

Definitions:

Full-time employees	Full-time professors, instructors, counsellors, support staff and administrative staff.
Hiring manager	The supervisor (President, Vice-President/Dean/Chair/Manager/ Director) to whom the vacant position reports.
Position vacancy	A newly created position or an existing faculty, support staff or administrative staff position which has become vacant through the termination of an incumbent or the movement of an incumbent to another position within the College.
HR13	The Position Vacancy: Authorization to Recruit, Post and Advertise Form which the hiring manager initiates in order to obtain approval to fill a vacant position.
Position Description Form (PDF)	The standard format used to describe qualifications and duties for positions in the support staff bargaining unit.
Position Description for full-time professor, instructor, counsellor	
Outlined in detail in the Academic Collective Agreement.	

Responsibilities:

The hiring manager is responsible for identifying the qualifications and/or credentials required of potential candidates and initiating the HR13.

The Manager, College Finance, is responsible for confirming the budget allocation for full time positions.

The Executive Director, Human Resources, is responsible for presenting full time vacancies to the Executive Committee for approval to fill the position.

The Executive Director, Human Resources, is responsible for co-ordination of activities related to the recruitment, hiring and selection processes for full time bargaining unit positions. In some situations, a search committee consisting of college employees or Executive Search may be used.

Procedure:

Hiring for Full-Time Positions

1. The hiring manager determines the need to fill a position, the qualifications and/or credentials required and forwards a completed HR13 to the College Finance Department.
2. The Manager, College Finance, confirms the budget allocation for the position and forwards the HR13 to the Executive Director, Human Resources.
3. The Executive Director, Human Resources, presents the requested position to the Academic Coordinating Committee for approval.
4. Once approved by the Academic Coordinating Committee, the Manager: Recruitment and Benefits posts/advertises the position as per the Academic and Support Staff Collective Agreements.
5. Human Resources receives and records the applications.
6. The hiring manager, in conjunction with the Executive Director, Human Resources and/or the Manager: Recruitment and Benefits determines the selection committee and develops an interview questionnaire.
7. The hiring manager reviews applications and shortlists the qualified candidates for interview.
8. The Manager: Recruitment and Benefits arranges interviews.
9. The hiring manager, selection committee and Human Resources representative conduct interviews of the short-listed candidates and select the successful candidate and possible alternatives.
10. The Manager: Recruitment and Benefits/delegate conducts reference checks to confirm acceptability. If the selected candidate's references are unacceptable, he/she contacts alternative candidates.


11. A verbal offer of employment, including finalization of salary, is made by the Manager: Recruitment and Benefits or the Executive Director: Human Resources.
12. If the selected candidate declines, the Executive Director: Human Resources/Manager: Recruitment and Benefits/delegate contacts the alternate(s) and the process is repeated until a suitable candidate accepts.
13. If no suitable candidate accepts, the hiring manager reviews the applications again or the Manager: Recruitment and Benefits re-posts and/or re-advertises the position.
14. The Manager: Recruitment and Benefits issues a formal letter of offer, signed by the Executive Director: Human Resources, to the successful candidate and regrets the other candidates interviewed.

Hiring of Part-Time Personnel

1. The hiring manager determines the need to fill a position, the qualifications and/or credentials required.
2. If the position is to be posted/advertised, the hiring manager forwards HR13 to Human Resources.
3. If the position is posted/advertised, résumés are received and recorded by Human Resources.
4. If the position is posted/advertised, the hiring manager reviews all applications and shortlists the qualified candidates for interview.
5. If the position is posted/advertised, the hiring manager determines the selection committee, develops the appropriate interview questionnaire, arranges and conducts the interviews.
6. The hiring manager makes the hiring decision.
7. The hiring manager makes the offer of employment to the selected candidate.
8. The hiring manager initiates part-time employment contracts as required.

Revision Log:

Revision Date	Summary of Changes
November 16, 2001	Original Issuance
February 14, 2007	Position/Title Changes

	Approved by: ACC
	Authorizer: Chair: Professional Development
	Effective Date: October 1, 2000
Procedure Title: Professional Development Plans	

Professional Development Policy

Procedure Statement:

This procedure provides directions for developing and writing Professional Development Plans.

Scope:

This procedure applies to all full time employees of the College.

Definitions:

Development Activities

Activities, training, course work that the employee should participate in to improve his/her skills and/or knowledge. They should be as specific as possible and should be prioritized. They may originate from areas of performance requiring development, or may be personal goals of the employee, or activities which address organizational change.

Job Requirement

Development or training activities which are essential for the employee to be able to complete the job competently.

Target Date

Date when an activity is expected to be complete. Major activities may be broken down into a series of smaller actions - each with its own target date.

Resources Needed

Courses, written materials, capital expenditures, etc., that are required in order for the employee to complete the development activities.

Estimated Costs

Actual costs for tuition, books, other materials or equipment. They also include, if applicable, travel, accommodation, release time, replacement costs. If known, they should be entered for the purpose of budget planning.

Complete

Date when the activity has been successfully completed.

Responsibilities:

The Supervisor is responsible for conducting the performance appraisal and completing the Performance Appraisal Summary.

The Supervisor in consultation with the employee is responsible for developing the PD Plan.

The Chair: PD is responsible for maintaining the file of PD Plans and for reviewing them for purposes of determining trends of PD training needs

Procedure:

A Professional Development Plan is submitted biennially for each employee.

1. The employee and the supervisor complete the Professional Development Plan jointly at the time of the appraisal interview, using the results of the appraisal.
2. The employee and the supervisor choose the development activities after discussing various possible ways of accomplishing the desired outcomes. If the employee is meeting all performance expectations and does not have any personal objectives, this section may simply read "NONE".
3. The supervisor completes the column indicating appropriate resources to achieve the desired developmental outcomes. If the employee and supervisor are not familiar with available resources, they may contact the Chair: PD for assistance with this section.
4. The supervisor reviews and notes in the comment section the time lines for when the employee's progress will be reviewed.
5. The supervisor completes the column indicating the anticipated costs. If costs cannot be estimated, the Chair: PD may be approached for assistance.
6. Both the supervisor and the employee sign the completed Professional Development Plan and both keep a copy of the Plan.
7. The supervisor forwards the original of the Professional Development Plan with the Performance Appraisal Summary to the Human Resources Office.
8. The Human Resources Department copies each plan for the Chair: Professional Development to review in order to determine and record learning needs, resources required and estimated costs for the purpose of budgeting and planning development activities. The Performance Appraisal Summary and the Professional Development Plan are filed in the employee file.

Revision Log:

Revision Date	Summary of Changes
October 01, 2000	Initial issuance

**Faculty Teaching and learning improvements
occur through the following processes:**

- Formative feedback on teaching is obtained through the Student Assessment of Teaching (SAT) surveys that are administered to two sections of students each semester for every member of faculty on probation see *Appendix 7.1.2. and 7.2.3.* The same occurs for full-time instructors though on a biannual basis. After the SAT results are compiled, the Chair/Dean meets with the professor to discuss the results as well as to complete a performance evaluation. The frequency of feedback, particularly during the initial years of teaching, helps ensure effectiveness in the classroom. Professors are also encouraged to seek informal feedback on teaching/learning strategies they have employed in their classrooms.
- All new faculty participate in a three-part professional development program that commences with a week of in-service activities delivered in August of each year. That program continues with the second part of the program delivered in May of the following year and the third part in June of the year after that. Other professional development activities relevant to improving teaching and learning are available to all faculty on a regular basis.
- KPI results are reviewed on an annual basis and programs address areas for improvement. In some cases, this might involve improvements to teaching and learning.

Improvements in the overall delivery of academic programs and other services occur through the following processes:

- Program Forums bring together student representatives to meet with their Chair/Dean and program co-ordinator. The agendas for these meetings are set in consultation with the students who can initiate discussions on anything of concern or interest to them. Agenda items might require guests from other areas of the college to ensure they are addressed completely and to the satisfaction of all. Students then report back to the sections they represent to ensure wider communication. Minutes of Program Forums are widely circulated within the College so that issues that emerge across programs and/or Schools can be identified and addressed on a timely basis.
- Faculty and administrators review the KPI results annually and identify areas in which they would like to improve. Strategies to address these are developed and implemented and results reviewed.

The College also has plans to assess the accomplishment towards identified program outcomes for Applied Degree programs on an annual basis during their first delivery. Specialists who are external to the college are being (and will continue to be) invited to review the student assessments and projects and meet with them. Their independent review should ensure the outcomes are appropriate to degree-level programs as well as consistent with what has been planned. Their feedback will be valuable for improving the delivery of these programs.

The college has well established policies regarding on going program reviews. These policies are established by the Board and the college rigorously follows them. Results of these and other similar quality policies are reflected in continuous improvement and positive KPI results.

All diploma and certificate programs are reviewed in depth every three years through established procedures for Program Advisory Committees. Newer programs are reviewed more frequently – on an on-going basis until a full cycle of the program is completed. In addition, faculty reviews individual courses every year during the May/June period. Students evaluate the courses taken every semester through the SAT procedure. It is an expectation that all teachers and students discuss, on an on-going basis, content issues that may arise in class from time to time.

Recommendations for major changes received from students, teachers and PAC members are brought to the Academic Coordinating Committee. The changes are discussed with regard to possible impact on space utilization, capital expense and strategic direction of the College. Receiving approval for the changes to the curriculum, the Dean responsible will work with the faculty to implement the changes to the curriculum.

Instructions for the preparation, monitoring, distribution and tracking of Standard Workload Forms (SWF's)

1. The Chair and the teacher meet and discuss the proposed workload. (If the teacher is aware of the proposed workload or it is a repetition of a previous semester, a meeting may be unnecessary.)
 2. The Chair or designate completes a Standard Workload Form (SWF) and a copy is forwarded to the teacher no later than six (6) weeks prior to the beginning of the workload, excluding statutory holidays and vacations.
 - In preparing a SWF, student numbers are based on the College's best planning estimates. The date to be used for preparing a revised SWF, if applicable, is the date by which a student can withdraw from a program without academic penalty. (These dates are reflected in the Student Guide.) For purposes of Trades and Apprenticeship programs, SWF's are revised at the end of the second week to reflect revised student numbers. If student numbers increase after the appropriate date, the SWF will be revised and, should overtime be payable, it will be retroactive to the first week of the semester. Should numbers decrease to the point that overtime is no longer applicable, no overtime compensation will be attributed after the withdraw date. Additionally, should student numbers decline, no attempt will be made to recover monies paid out prior to the revision date.
 - In unplanned or exceptional circumstances, assignments may be altered and the six (6) week time limit waived by the mutual agreement of the Chair and the teacher. In these cases the amendments would be discussed by the Chair and teacher.
 - No more than four different course preparations or six different sections shall be assigned to a teacher in a given week except by voluntary agreement, which shall not be unreasonably withheld (article 11.01 D 2). Where a course is delivered through a combination of lecture(s) and lab(s), it is considered to be one section; however, the hour(s) allocated for the lecture(s) and lab(s) must be listed separately. The Chair, however, will note on the SWF that the combined lecture(s)/lab(s) constitutes one section.
 - Any revision of the initial SWF will be done by the Chair in consultation with the teacher and a new SWF issued (article 11.02 A1 (a)).
 - Any time in excess of the 44 hour maximum is indicated on the SWF. Probationary faculty cannot be in an overtime situation. **Workloads above 47 hours must not be scheduled.** Exceptions to this must be brought to the College Workload Monitoring Group. An overtime claim form (Appendix A) must be attached to the SWF. (Forms are available in Chairs'/AVPs' offices.) Overtime claim forms are processed on a monthly basis, subject to the collective agreement and Human Resources practices (articles 11.01 J1 - 11.01 J4). **Lieu time is not an option.**
 - Where "ancillary duties" apply to a course delivered in an alternative mode, an "ancillary duties sheet must be completed and attached. Complementary hours related to ancillary duties will be discussed and mutually agreed upon by the teacher and Chair.
- * In the event a workload (SWF) is assigned or altered during a teacher's vacation

period, and it is not possible to make personal contact with the teacher, notification shall be by certified letter. In addition, the right to access the College Workload Monitoring Group for dispute resolution shall be maintained.

3. Within seven (7) calendar days of receipt of the SWF, the teacher checks the SWF and indicates one of the following:
 - a) agreement with the assigned workload. (In this case the teacher indicates mutual agreement of assigned workload on SWF and returns the signed SWF to the Chair.)
 - b) non-agreement with the assigned workload and referral of the difference to the College Workload Monitoring Group (CWMG). In this case the SWF is returned to the Chair, signed, and the teacher follows the steps outlined in "Procedure when Workload is in Dispute."
 - Where possible, the Chair/Associate Vice President (AVP) will sign the SWF prior to issuing it to the teacher.
 - It is very important that faculty members receive, sign and return the SWF. If the SWF is not signed and returned, the teacher shall be considered to be in agreement with the total workload and the Chair will note on the SWF "invoked as per the collective agreement."
 - The evaluation assigned to a course must be consistent with the course outline and actual course activities. Lack of consistency between the course outline and evaluation methods used in the course could be problematic for the teacher and/or College in the case of a student appeal.
4. A copy of the SWF, signed by both teacher and Chair, is retained in the Chair/AVP's office and copies are forwarded to the teacher and to the Local Union President or designate.

If SWF is not signed by teacher within seven (7) calendar days, a copy of the SWF is to be forwarded to the Local Union President marked "invoked as per the collective agreement."

The Union should receive copies of all SWF's within two weeks of issuance date.

Notes re SWF's

- ▶ Reading week is to be recorded on the SWF to reflect that a variety of activities occur during that particular week and that it is not counted as a teaching week unless indicated as such. It should be understood that reading week is an employee work week (unless the employee is on approved vacation) and, therefore, the teacher should be available for meetings and consultation.

In cases where vacation and/or other work undertaken voluntarily is being completed, no SWF will be issued. However, in cases where the College and teacher have mutually agreed to work assigned, a SWF will be issued and such work will be attributed on an hour-for-hour basis.

(Reference - Minutes of October 20, 1994 College Workload Monitoring Group meeting)

Exam week counts as a teaching week and teaching days, but not teaching hours unless actual teaching is assigned and takes place. If this is the case, the appropriate preparation and evaluation time attributed to the teaching hours should be shown.

It is not anticipated that an exam week would attract overtime payment.

Audited SWF's

Upon request, the Union will receive copies of audited SWF's.

PROCEDURE WHEN WORKLOAD IS IN DISPUTE

In the event of any difference arising from the interpretation, application, administration or alleged contravention of articles 11.01 or 11.02 the following steps apply:

1. Within fourteen (14) days the teacher discusses such difference with the Chair. The Chair's office will initiate the meeting.
2. Within seven (7) days following the meeting, the Chair responds to the workload complaint.
3. Failing resolution of the complaint, the teacher may refer the complaint, within seven (7) days of receipt of the Chair's reply, to the College Workload Monitoring Group (CWMG) by completing a Workload Complaint Form (Appendix B). The teacher forwards a copy of the form to Human Resources and the Local Union President for referral to CWMG. (Workload Complaint Forms are available in the Chair's office.)
4. Within one (1) week, where feasible, of receiving the complaint the CWMG meets with a view to resolving the complaint (article 11.02D1).
5. Within seven (7) days of the meeting, the decision of the majority of the CWMG is communicated, in writing, to the teacher and Chair. This decision is binding on the College and the teacher (article 11.02 D4 and D5).
6. If the matter is not resolved by the CWMG, the teacher will be advised in writing. The teacher may then refer the matter to a Workload Resolution Arbitrator (WRA) within one week of receiving a response from the CWMG. Failing any response from the CWMG within three (3) weeks of the initial referral, the teacher may refer the matter to a WRA. Notification of this referral must be in writing and forwarded to Human Resources and the Local Union President.

* day means calendar day

Appendix 8.7: Enrolment Projections and Staffing Implications

ENROLMENT PROJECTIONS				
Students	Year 1	Year 2	Year 3	Year 4
Year 1	40	40	40	40
Year 2	-	35	35	35
Year 3	35	35	68	68
Year 4	-	33	33	65
Total	75	143	176	208

STAFFING REQUIREMENTS – PROJECTED						
Year	Cumulative Enrolment		Cumulative Full-Time Faculty Equivalents (F.T.E.)	Cumulative Part-Time Faculty Equivalents (F.T.E.)	Technical Support, Teaching Assistants, Etc.	Ratio of Full-Time Students/ Full-Time Faculty
	Full-Time	Part-Time				
Year 1	75		4		.5	19
Year 2	143		8		.5	18
Year 3	176		9.5		.5	19
Year 4	208		11		.5	19

For the first year, four additional full time faculty will be required. We anticipate having students graduating from Business Administration – Accounting diploma programs continue their studies by entering the third year of the degree program.

In the second year, we plan to offer all four years of the degree program. The program will be in full operation and have students in each year of the program. A total of eight FTE's will be required.

In the third year of the program, we will add an additional section in year 3 to accommodate students who started the degree program two years before. This will increase our FTEs to 9.5.

In the fourth year of the program, we will have an additional section in year 4. This will represent our steady state for future years. The total FTEs for the foreseeable future is 11.

9 Credential Recognition Standard

Appendix 9.1: Program Design and Credential Recognition

The proposed Bachelor degree will provide graduates with the foundation they need for successful completion of certification examinations for a number of organizations as listed below, details are provided in Appendix 6.2.1.

Organization	Certification	Description	Relevant Program Content
Institute of Chartered Accountants of Ontario	Chartered Accountant (CA)	A professional accounting and auditing designation based on work experience and completion of courses and examinations.	Degree satisfies academic course requirements.
Certified General Accountants of Ontario	Certified General Accountant (CGA)	A professional accounting designation based on work experience and completion of courses and examinations.	Degree satisfies academic course requirements.
Institute of Internal Auditors	Certified Internal Auditor (CIA)	A designation for professional internal auditors based on successful completion of 4 Institute exams and appropriate work experience.	Courses address examination requirements.
Information Systems Audit & Control Association	Certified Information Systems Auditor (CISA)	This designation is based on completing CISA exams and enables professionals to specialize in information technology governance, control and assurance.	Courses address examination requirements.
The Society of Management Accountants	Certified Management Accountant (CMA)	This is a professional accounting designation in management accounting based on work experience and completion of courses and examinations.	Degree satisfies academic course requirements.

10 Regulation and Accreditation Standard

Appendix 10.1.1: Current Regulatory or Licensing Requirements

Not applicable.

Appendix 10.1.2: Letters of Support from Regulatory/Licensing Bodies

Not applicable.

11 Program Evaluation Standard


Appendix 11.1: Periodic Review Policy and Schedule

Throughout this document we have demonstrated our continuous program monitoring system and the following elements of the system give us full confidence about the measures we have taken:

1. We will continue our effort in building a well qualified faculty team. This dedicated team works collectively in the development of the program.
2. We have a well defined management structure that includes a senior level Degree Management Committee.
3. We have put in place a Program Development Advisory Committee. We listen to these advisors and implement their advice.
4. Our co-op department provides appropriate learning opportunities and industrial feed-back.
5. We will invite an external assessor annually to review our program and we will implement advice received.
6. We will provide good physical resources and make a commitment for further development.
7. We will benchmark our program with other programs in many different ways.
8. We will recruit students carefully.
9. When we develop new ideas, such as a bridge for qualified diploma graduates, we will put proper structures in place and validate our proposals through an external assessor.
10. The involvement of the faculty, industry, students, high schools and other educational institutes is a clear indicator of the programs future success.

12 Academic Freedom and Integrity Standard

Appendix 12.1.1: Academic Freedom Policy

	Approved by: ACC
	Authorizer: Director: Applied Research
	Effective Date: November 17, 2004
Policy Title: Applied Research	

I. APPLICATION OF POLICY

Policy SCOPE:

This policy applies to individuals at Conestoga College ITAL (the College) involved with research, as defined in the Research Policy, in any capacity whatsoever. Anyone working under the aegis of the College engaging in research, using the College's facilities, or seeking approval of the College for research must adhere to the highest level of ethical standards. All researchers are covered by this policy and include:

- full time staff
- part time staff
- contractors
- students

II. APPLIED RESEARCH DEFINITION

Original investigation, undertaken to acquire new knowledge, or to apply existing knowledge in a novel way, directed primarily towards a specific practical aim or objective. Ideas are developed into operational form to produce new products, devices, processes, systems, and services or to improve substantially those already produced or installed.

III. STATEMENT OF PRINCIPLES

Principles/Guidelines:

The objective of this policy is to ensure that research undertaken at the College and presented in the College's name is of sufficient quality to enhance the College's reputation. It is also intended to maximize the contribution of research to the academic programs, minimize the College's exposure to risk and ensure the appropriate use of the College's resources and to support business stakeholders in solving problems and seizing opportunities. This policy requires that:

- All research projects conducted under the name of the College or with Extensive Use of the College's facilities is approved before commencing. This approval be reviewed annually during the duration of the research project;

- All research contracts and proposals be approved in advance;
- Researchers agree to be bound by the College's research policies; and
- All research reports provided to external parties are approved before release.

The College holds all researchers undertaking research projects responsible for upholding the following principles:

- Recognizing the substantive contributions of collaborators and students; using unpublished work of other researchers and scholars only with permission and with due acknowledgement; and using archival material in accordance with the rules of archival source.
- Using scholarly and scientific rigor and integrity in obtaining, recording, and analyzing data, and in reporting and publishing results.
- Ensuring the 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.
- Revealing to sponsors, the College, and other stakeholders, any material conflict of interest, financial or other, that might influence their decisions or actions.

IV. RESEARCH PROJECT CRITERIA

Proposed research projects will be evaluated against the following criteria:

- Potential contribution to present or future academic programs (Post Secondary & Part time)
- Contribution to the College's strategic goals
- Potential contribution to and protection of the College's reputation and rights
- Protection of the researcher's rights and academic freedom
- Degree to which the project builds industry and community relationships
- Capabilities and qualifications of the research personnel
- Requirement for use of the College's facilities and resources
- Provisions for Intellectual Property (IP) disposition
- Time available for research staff to undertake research
- Opportunities for student involvement
- Protection against exploitation of staff or students
- Ethics approval if project involves human subjects
- Financial benefit/cost to the College
- Potential risk and adherence to policies of funding agencies and the College and government regulations, including such areas as the environment, ethical treatment of animals and other relevant policies.

V. RESEARCH PROJECT DEVELOPMENT, APPROVAL, AND EXECUTION

- Research projects must be reviewed and approved, prior to proposal submission, by the Dean or Associate Vice-President of the School and the Associate Vice-President, Research.

Researchers are encouraged to identify potential projects as early in the process as possible to facilitate review, input, and support during the proposal development.

- Research projects are subject to regular review during the project life. Reviews will be attended by the Dean or Associate Vice-President of the School and the Associate Vice-President, Research and others as appropriate considering the project subject. Reviews shall be held at least quarterly.


Related Policies

- College Approval to Submit Research Applications/Proposals to External Sponsors
- Conflict of Interest in Research
- Ethical Conduct in Research Involving Humans
- Integrity in Research
- Research Administration & Policy Development
- Research in the Yukon, Northwest Territories and Nunavut
- Research Intellectual Property Rights
- Research Involving Biohazards and Radioactive Materials
- Student Rights in the Conduct of Research
- Use of Animals in Research, Teaching and Testing

Revision Log:

Revision Date	Summary of Changes
November 11, 2003	Initial Issuance
November 17, 2004	Update

Appendix 12.1.2: Academic Honesty Policy

	Approved by: ACC
	Authorizer: VP Academic
	Effective Date: September 1, 2007
Policy Title: Academic Integrity Policy	

Policy Statement:

Academic integrity is expected and required of all Conestoga students. Students are responsible and accountable for personally upholding that integrity and for maintaining control of their own work at all times so that breaches of this policy are less likely to occur. Academic dishonesty will not be tolerated, and students found guilty in any way will be disciplined in accordance with this policy.

Scope:

This policy applies to all students, full time and part time and to all clients of Conestoga.

Policy Elaboration:

Offences include, but are not limited to, the following:

- Copying from another student in any evaluation situation.
- Copying and submitting, in whole or in part, the work of another person in an assignment, report, project, etc. as one's own.
- Copying and submitting, in whole or in part, electronic files or data created by another person without permission.
- Using unauthorized material or aids in the preparation of an assignment or other method of evaluation.
- Possessing unauthorized material or aids in a test or examination situation.
- Claiming to have completed assigned tasks that were, in fact, completed by another person.
- Plagiarizing materials or works, in whole or in part.
- Allowing another person to take a test or examination in one's place.
- Altering or falsifying academic records in any way.
- Submitting false medical, academic or other documentation.
- Improperly obtaining through theft, bribery, collusion or otherwise, any test or examination paper prior to the date and time for writing such test or examination.
- Aiding or abetting anyone in an act of academic dishonesty.
- Submitting the same work in one course which has also been submitted or presented in another course without the prior written agreement of all involved faculty members.
- Fabricating information or other types of material to meet course or program requirements.
- Misrepresenting the reasons for deferring an exam or assignment.
- Unauthorized collaboration, for example, working together without permission.

- Submitting work prepared collaboratively with (an) other person(s) without explicit permission from the faculty member.


References:

Academic Integrity Policy and Procedure

Revision Log:

Revision Date	Summary of Changes
2007-03-28	Additional offences listed
2007-06-19	Content/language revisions as approved at Academic Forum
2007-06-25	Academic Forum - Approved
2007-07-16	Policies and Procedures Task Force - Validated
2007-09-05	Academic Coordinating Committee - Approved

Appendix 12.1.3: Academic Honesty Procedure

	Approved by: ACC
	Authorizer: VP Academic
	Effective Date: September 1, 2007
Policy Title: Violation of Academic Integrity Procedure	

Academic integrity is expected and required of all Conestoga students. This procedure directs the actions to be taken in the event of a violation of this policy.

Scope:

This procedure applies to all students, full time and part time, and all clients of Conestoga. For a list of offences, see the Academic Integrity Policy.

Responsibilities:

Students are responsible and accountable for personally upholding their own integrity and for maintaining control of their own work at all times so that breaches of this policy are less likely to occur. All members of the College community are responsible to report any breach of academic integrity to a member of facultyⁱ or to a member of the College academic team.ⁱⁱ

Faculty members and academic team have the right and the responsibility to assess sanctions against students who violate the Academic Integrity Policy.

Procedure:

Section 1

- 1.1 When a student is suspected of academic dishonesty, the faculty member assigned the course in which this has or may have occurred will, at the earliest opportunity, investigate the situation, discuss with the student(s) involved, come to a decision regarding the student's guilt or innocence and consult with the chair / associate vice-president (as appropriate).
- 1.2 In the event a decision is made that the student is guilty, but before determining an appropriate penalty, the faculty member will ascertain from the registrar's office whether the student has been found guilty of any previous offence while enrolled at the College.
- 1.3 If it is determined that this is a first offence, the faculty member will apply an appropriate penalty as set out in Sections 2 and 3 below, complete the Academic Offences Form and notify the student promptly, either through e-mail, in person or by telephone.
- 1.4 Where the instructor has determined that this is not a first offence, the faculty member will complete the College's Academic Offences Form, excluding the penalty portion and forward all copies of the form to the Chair (or designate) responsible for the course in which the violation occurred.

Section 2

Penalties

A student guilty of violating the Academic Integrity Policy will be subject to a penalty appropriate to the nature and seriousness of the offence. A record of all such cases will be kept in the registrar's office. Subsequent offences by the same individual will be subject to a more serious penalty than the one(s) previously imposed.

The following penalties may be applied:

- A) A reprimand or a requirement to repeat/re-submit an assignment will be given if the member of faculty believes that the student committed the offence through ignorance of correct procedure or through carelessness (e.g. puts quotes around a passage but fails to cite the author in the footnotes). The member of faculty will also give instruction on correct practice to avoid this happening again. A subsequent violation will be treated as a subsequent offence.
- B) A mark of "0" will be given for the assignment, with no opportunity to re-submit. This may result in failure of the course.
- C) A failing grade (F) may be assigned for the course.
- D) Immediate suspension from the College for a period not less than the end of the current semester in which the student is enrolled nor more than one year. This penalty will result in automatic failing (F) grades in all courses in which the student is registered, and no fees will be refunded for that semester. This penalty may only be imposed by the student's Chair or Associate Vice-President (or designate) upon consideration of the recommendations put forward by the staff members investigating the incident.
- E) Discontinuance from the College, permanently recorded on the student's record. This penalty will result in automatic failing (F) grades in all courses in which the student is registered, and no fees will be refunded for that semester. This penalty will only be imposed by the student's Associate Vice President on the recommendation of the staff member involved in investigating the incident.

Section 3

Appropriate Penalties

To ensure as consistent a treatment as possible, consideration should be given to the extent to which the student was aware, or ought to have been aware, that what he/she was doing was a violation of academic integrity.

The following penalty ranges for academic offences under this policy must be followed:

Academic Offence	Appropriate Penalty
A violation of the Academic Integrity Policy that occurred as a result of student ignorance of appropriate practice or procedure	A
Submitting the work of another as one's own and/or plagiarism and/or unauthorized resubmission of work	B, C

Submitting false documentation	B, C, D
In a test or examination situation, copying from others or possessing unauthorized materials or aids	C, D
Improperly obtaining a test or examination	D, E
Allowing another person to take a test or examination in one's place	E
Altering or falsifying academic records	E
Any second offence under this policy	Second offences by the same individual will attract a more serious penalty than the one previously imposed
Any third offence under this policy	E
Aiding or abetting anyone in any offence	The academic penalty imposed will apply to both/all parties

References:

Academic Integrity Policy and Procedure
 Academic Offences Form


Revision Log:

Revision Date	Summary of Changes
Initial Issue	
2007-03-28	Additional offences, revised penalties
2007-06-19	Content / language changes as approved at Academic Forum
2007-06-25	Academic Forum - Approved
2007-07-16	Policy and Procedures Task Force – Validated
2007-09-05	Academic Coordinating Committee - Approved

i Faculty are person/s responsible for the teaching/learning process. This includes Technologists who, under the direction of faculty, perform specific functions related to the academic process.

ii Academic team includes heads of schools, program heads, program co-ordinators and faculty members who are responsible for the academic content. Violation

Appendix 12.2: Policy on Intellectual Products

 CONESTOGA Connect Life and Learning	Approved by: ACC
	Authorizer: Director: Applied Research
	Effective Date: March 24, 2006
Policy Title: Applied Research: Integrity in Research	

Policy on Applied Research

PURPOSE

The purpose of this policy is to promote and advance a high standard of integrity in research. The Conestoga College Institute of Technology and Advanced Learning (CCITAL) community has an important role to play in maintaining high standards of research integrity. Such integrity requires careful supervision of research, including that conducted by students; competent use of methods; adherence to ethical standards of discipline; and the refusal to engage in or to condone instances of fraud or misconduct.

BACKGROUND

This policy has been established to address any concerns about responsibility and accountability in research. It outlines procedures for promoting integrity among researchers and for investigating allegations of misconduct in research as directed by Tri-Council (Canadian Institutes of Health Research Council; Natural Sciences and Engineering Research Council of Canada, NSERC; and the Social Sciences and Humanities Research Council of Canada, SSHRC).

SCOPE

This policy applies to any employee of CCITAL, any student enrolled in CCITAL and/or partaking in research, or anyone else engaged in research in the institution in any capacity whatsoever.

POLICY

CCITAL expects that its staff and students will carry out research maintaining the highest ethical and scientific standards of academic integrity. Academic dishonesty of any sort will not be condoned and may be cause for disciplinary action. The following definitions and guidelines are intended to provide direction in the establishment of practices for the maintenance of the integrity and quality of research.

In this document, the term “research” refers to both basic and applied research.

A. Definition of Research

All researchers are responsible for conducting their research in strict observance of ethical standards. Factors intrinsic to the process of academic research such

as, honest error, conflicting data or differences in interpretation or assessment of data, or of experimental design do not constitute fraud or misconduct.

Research includes:

1. consulting and contracting work under the auspices of the College, and other professional activities involving research;
2. unpaid research activities;
3. any other research activities which the College considers and which are generally considered to be research by the academic community.

B. Definition of Misconduct in Research

Misconduct in research includes:

1. fabrication, falsification of research data.
2. plagiarism, theft of ideas or intellectual property, or appropriation of another's work.
3. failure to acknowledge or recognize the contribution of others, including:
 - a) co-researchers
 - b) students
 - c) research assistants
4. use of the unpublished works of others without permission
5. use of material in violation of the Copyright Act.
6. abuse of supervisory power affecting collaborators, assistants, students, and others associated with the research.
7. financial misconduct: failure to account for or misapplication or misuse of funds acquired for support of research, including, but not limited to:
 - a) failure to comply with the terms and conditions of grants and contracts;
 - b) use of College resources, facilities and equipment without approval of CCITAL.
8. material failure to comply with relevant federal and provincial statutes or regulations or other agency and College policies for the protection of researchers, human participants, or the health and safety of the public, or for the welfare of laboratory animals. Failure to comply with Health Canada Laboratory Biosafety Guidelines.
9. material failure to meet other relevant legal requirements that relate to the conduct of research, or, for grant holders, material failure to comply with regulations of the relevant agency or agencies concerning the conduct of research.

10. failure to reveal any material conflict of interest, as defined in Section G, to sponsors or to those who commission work. Failure to reveal any material conflict of interest when asked to undertake reviews of grant applications or manuscripts for publication, or to test products for sale or distribution to the public.

C. Data Collection Gathering and Retention Standards

The retention of accurately recorded and retrievable results is of the utmost importance for the progress of inquiry. A researcher must have access to his/her original results in order to respond to questions regarding their research. Errors may be mistaken for misconduct when the primary experimental results are unavailable.

1. Primary data should normally remain in the department at all times and should be preserved as long as there is a reasonable need to refer to them. Results should be recorded accurately and be retrievable for five years following publication where the medium permits. Original primary research data should be recorded, when possible, in bound books with numbered pages or on appropriately protected electronic media. An index should be maintained to facilitate access to data. In no instance should primary data be destroyed while investigators, colleagues or readers of published results may raise questions answerable only by reference to the data except in the case where there is a bona fide requirement for confidentiality.
2. Entitlement to ownership, reproduction and publication of primary data, software and other products of research will vary according to the circumstances under which research is conducted. A common understanding of ownership should be reached among collaborators, supervisors, students, and the College before the research is undertaken. Nothing in this document on the matter of patents and copyrights supersedes the terms and conditions of the *College Research Intellectual Property Rights*.
3. Issues of confidentiality will arise in some disciplines and areas of research and these must be appropriately addressed by the department or research unit involved. The Tri-Council document on the Ethics of Research Involving Human Subjects provides guidelines for researchers in this area.
4. Subject to any limitations imposed by the terms of grants, contracts, or other arrangements for the conduct of research, the principal investigator and all co-investigators must have free access to all original data and products of the research at all times. With the knowledge and authorization of the principal investigator, a member of the research team may make copies of the primary data for his/her own use.
5. When a principal investigator (either faculty member, staff, or student) leaves the College, arrangements for the safekeeping of records, data, and products of research must be made. In the case of students, the

data stays in the College; in the case of a faculty member, they normally would take the data with them.

D. Authorship Standards

1. In order to ensure the publication of accurate reports, two requirements must be met:
 - a) the active participation of each author in verifying and taking responsibility of the part of the manuscript that they have contributed;
 - b) the designation of one author who is responsible for the validity of the entire manuscript.
2. The principal criterion for authorship should be that the author(s) has/have made a significant intellectual and practical contribution. The concept of “honorary authorship” is unacceptable.
3. Students must be given appropriate recognition for authorship or collection of data in any publication.

E. Responsibilities of Principal Investigators and Supervisors

1. To ensure that all research is conducted:
 - a) to the highest possible ethical standard;
 - b) with academic integrity.
2. To provide their collaborators, students, staff and assistants with all reasonable information necessary to prevent misconduct as defined in this policy.
3. To monitor the work of students, research assistants, and others, and oversee the designing of research methodology and the processes of acquiring, recording, examining, interpreting and storing data. Simply editing the results of a research project does not constitute supervision.
4. Collegial discussions among all research personnel in a research unit should be held regularly to contribute to the efforts of group members and to provide informal review.
5. A faculty member listed as the principal investigator or co-investigator should be able to verify the authenticity of all data or other factual information generated in his/her research.

F. Responsibilities of the College

The College will promote the understanding of research ethics and integrity issues through distribution of the research policies and workshops for the college community.

G. Definition of Conflict of Interest in Research

The CCITAL Policy entitled *Conflict of Interest in Research* outlines potential situations of conflict. Members of the college community are expected to conduct themselves at all times according to the highest ethical standards, in a manner which shall bear the closest scrutiny, and they are responsible for seeking guidance from the appropriate source before embarking on activities which might raise questions about conflict of interest.

PROCEDURES FOR INVESTIGATION AND RESOLUTION OF COMPLAINTS IN RESPECT OF ALLEGED BREACHES OF RESEARCH INTEGRITY POLICY

This policy is applicable to all allegations of breach of the Integrity in Research Policy, including without limitations:

- Misconduct in Research;
- Data Collection, Gathering and Retention;
- Authorship;
- Responsibilities of Investigators and Supervisors;
- Conflict of Interest in Research

Complaint Procedure

1. Anyone who believes that there has been a breach of the research integrity policy may seek informal assistance and may request a preliminary investigation from the Associate Vice-President, Applied Research at any time.
2. Such inquiries shall be kept confidential by the Associate Vice-President, Applied Research.
3. All faculty researchers, students, research assistants and staff have an obligation to report to the Associate Vice-President, Applied Research, any circumstances which they believe involve a breach of the Research Integrity Policy of CCITAL.
4. The Associate Vice-President, Applied Research shall take such steps as may be reasonable to protect against retribution or coercion of complainants, including students, staff and research assistants under the supervision of faculty members whose conduct is the subject of misconduct allegations.
5. A formal complaint must be made in writing before the Associate Vice-President, Applied Research takes any steps against the individual whose conduct is the subject matter of the complaint. Such a complaint may be formulated by any person who has reviewed the relevant information. Anonymous allegations will not normally be considered; however, if compelling evidence is received anonymously by the Associate Vice-President, Applied Research, a preliminary investigation will be initiated.
6. Complaints shall contain sufficient details to enable the respondent to understand the matter that is to be investigated. A complaint in writing shall identify the person or persons who made the allegations if the Associate

Vice-President, Applied Research deems that such identification is necessary to evaluate the complaint. No such person shall be identified unless that person has expressly so agreed.

7. Upon receipt of a complaint, the Associate Vice-President, Applied Research shall, in a timely fashion, conduct an investigation into the allegation. Within five working days of receiving the complaint, the Associate Vice-President, Applied Research will discuss with the faculty member whose conduct is in question, the nature of the complaint and the circumstances surrounding it.
8. In the event the Associate Vice-President, at his/her discretion, determines that the formal complaint is without foundation, then the Associate Vice-President, Applied Research may dismiss the complaint and immediately advise the complainant accordingly providing written justification for the decision. The complainant may challenge this decision by submitting an appeal to the President. Appeals must be in writing and a copy of the appeal letter should also be sent to the Associate Vice-President, Applied Research. CCITAL shall use a duly constituted Appeal Committee (appointed by the President, consisting of at least five members, none of whom is a member of the REB) to review the decision. Appeals may be granted when there is a significant disagreement over an interpretation of the Tri-Council Policy statements. The decision of the Appeal Committee shall be binding.
9. If, in the opinion of the Associate Vice-President, Applied Research, a satisfactory resolution of a formal complaint is possible, the Associate Vice-President, Applied Research shall attempt such a resolution. The complaint will be considered resolved through an informal process when the complainant and respondent confirm that it has been resolved to their satisfaction (resolution, in this context, implies that the complaint is withdrawn and the complainant and respondent unreservedly accept any additional resolution matters).
10. In the event the Associate Vice-President, Applied Research is unable to achieve a satisfactory resolution, or if the Associate Vice-President, Applied Research determines that an investigation is required, he/she will refer the complaint to a committee for investigation within 10 days of receipt of the complaint.
11. The Associate Vice-President, Applied Research, in consultation with the appropriate Vice-President, will strike a committee of three independent persons with relevant experience in the area of research involved in a particular case, to conduct an investigation. No member of the department/school involved shall be among the three persons appointed. Persons external to the College may be appointed if necessary. The committee will conduct interviews with the complainant, respondent, and other individuals as they deem appropriate to discern the facts. All interviews will be documented. During any meeting with the respondent, the respondent is entitled to be accompanied by an advocate of the respondent's choosing. The respondent has the right to know the allegations against him/her and has the right to answer the allegations both orally and in writing.

12. The committee will address the allegations made and determine if they have merit and in doing so will act fairly and conduct its proceedings in a manner consistent with the principles of natural justice.
13. The committee shall make its final decision within two calendar months from its appointment. The committee will provide the complainant and the respondent with a draft of their report. The complainant and the respondent may submit, in writing, comments to the committee within five working days. The committee will then report in writing to the Vice-President, who will provide a copy of the final report to the individuals named and to the Associate Vice-President, Applied Research within five working days. If the investigation was initiated at the request of one of the agencies, the report will be provided to that agency within 30 days of completion of the investigation. Also, if the investigation was initiated within the institution and misconduct was found to have occurred in research funded by one or more of the agencies, the institution will provide the agency with a copy of the report. The final decision of the committee will be binding on the institution.
14. In cases where the committee determines that misconduct or breach of the Integrity in Research Policy has occurred, such a determination could be cause for sanctions.
15. In the case of unfounded allegations, efforts will be made by the institution to protect or restore the reputation of those unjustly accused and complainants who have been found to have made allegation of misconduct which are unfounded, reckless, malicious, or in bad faith shall be subject to sanctions.
16. Sanctions will depend on the severity of the offence, which may include for faculty and staff, (all of which will comply with the relevant provisions of the appropriate Collective Agreement or employment contract), but are not limited to:
 - a) verbal warning
 - b) special monitoring of future work
 - c) letter of reprimand to the individual's permanent personnel file
 - d) withdrawal of specific privileges
 - e) removal of specific responsibilities
 - f) suspension or steps to terminate the appointment

In the case of student, sanctions may include verbal warning, special monitoring of work, letter of reprimand in the student's official file, suspension, or expulsion.
17. If sanctions are to be taken, the sanctions will be imposed by the appropriate Vice-President.
18. A person subject to disciplinary action, who believes that the decision was reached improperly or if he or she disagrees with that decision or with the sanctions, may file an appeal or grievance as appropriate in accordance with the relevant collective agreement or employment contract or in the case of students with the Student Code of Conduct.

19. Reports and records will be kept by the Associate Vice-President, Applied Research for a period of 10 years, and access to such records will be by application to the Associate Vice-President. Access to reports and records are subject to the Freedom of Information and Protection of Privacy Act.
20. Where misconduct is found to have occurred, the Associate Vice-President, Applied Research will be responsible for the protection of agency funding by informing the Finance Department to withhold any payments or disbursements of agency funds, if such action is deemed appropriate.

Related Policies

- Applied Research Policy
- College Approval to Submit Research Applications/Proposals to External Sponsors
- Conflict of Interest in Research
- Ethical Conduct in Research Involving Humans
- Research Administration & Policy Development
- Research in the Yukon, Northwest Territories and Nunavut
- Research Intellectual Property Rights
- Research Involving Biohazards and Radioactive Materials
- Student Rights in the Conduct of Research
- Use of Animals in Research, Teaching and Testing


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Revision Log:

Revision Date	Summary of Changes
March 24, 2006	Initial Issuance

Appendix 12.3: Policy on Ethical Research Practices

	Approved by: ACC
	Authorizer: Director: Applied Research
	Effective Date: December 20, 2006
Policy Title: Ethical Conduct in Research Involving Humans	

Policy on Applied Research

Application to Involve Human Participants in Research

PREAMBLE

Research involving humans as subjects is essential to advancing knowledge, understanding, and human welfare. Such research is a critical aspect of the work of Conestoga College Institute of Technology and Advanced Learning (CCITAL) and its academic programs. College researchers are profoundly grateful to those who volunteer to participate as subjects and make research possible. Balanced against the need for research is a moral imperative to conduct human research in an ethical manner that both respects human dignity and requires that the welfare and integrity of the individual remains paramount.

The rights and welfare of all who contribute to the advancement of learning by their participation as subjects are of prime importance to CCITAL. In addition, most external agencies require an institutional ethical standards review of the proposed research as a condition of the application for research funding. Research with humans is also constrained in various ways by Canadian laws and human rights legislation. Formal responsibility for ensuring the rights and welfare of human subjects is delegated to CCITAL Research Ethics Board which evaluates all research within a framework of Guiding Ethical Principles set out in the policy statement of the three federal granting councils (CIHR, NSERC, SSHRC)² also known as the Tri-Council Policy Statement (TCPS), namely:

- Respect for Human Dignity
- Respect for Free and Informed Consent
- Respect for Vulnerable Persons
- Respect for Privacy and Confidentiality
- Respect for Justice and Inclusiveness
- Balancing Harms and Benefits
- Minimizing Harm
- Maximizing Benefit

² Canadian Institutes of Health Research, Natural Sciences and Engineering Research Council of Canada, Social Sciences and Humanities Research Council of Canada, *Tri-Council Policy Statement: Ethical Conduct for Research Involving Humans*. 1998 (with 2000, 2002 and 2005 amendments).

(Researchers are encouraged to consult the tri-council document for an expanded discussion of these principles although they should note that this discussion does not constitute a binding interpretation of them. For a complete copy of the TCPS, see: <http://www.pre.ethics.gc.ca/english/policystatement/policystatement.cfm>)

CCITAL is confident of the high personal and professional standards of ethics observed by the members of its research community. The policy described herein is designed to support and reinforce those standards and to provide the formal mechanism for approval by the College of academic programs involving human subjects.

SCOPE

The Policy on Ethical Conduct in Research Involving Human Subjects shall apply to the involvement of human subjects in all College research projects whether funded or unfunded. In addition the policy shall apply to research conducted by private organizations involving the use of College facilities or equipment under an agreement with the College. The College shall have only one Research Ethics Board (REB).

DEFINITIONS AND INTERPRETATION

Project Director and College Researcher

The project director is a faculty member or professional staff member who is carrying out an independent research project or who is supervising a student engaged in a research project.

The project director, and any student or other person authorized by the project director to carry out the project, are College researchers as are faculty members or professional staff members who are collaborating with colleagues at another institution in a multicentre project.

Protocol

The description of the project to be submitted to the College Research Ethics Board is called the protocol.

Minimal Risk

If potential subjects can reasonably be expected to regard the probability and magnitude of possible harms implied by participation in the research to be no greater than those encountered by the subject in those aspects of his/her everyday life that relate to the research, then the research can be regarded as within the range of minimal risk.

Expedited Review

A process whereby protocols for projects of minimal risk are reviewed by a designated individual or sub-committee of the Research Ethics Board.

1. GENERAL POLICY

- 1.1 The policies, procedures, and standards guidelines adopted by the College are binding upon all College researchers. Primary responsibility for ensuring that these policies and procedures are adhered to rests on the project director.
- 1.2 All research that involves living human subjects, research involving human remains, cadavers, tissues, embryos, or foetuses and biological fluids, requires review and approval by the College Research Ethics Board (REB) in accordance with this policy, before the research is started, except as stipulated below:
 - 1.2.1 Research about a living individual involved in the public arena, or about an artist, based exclusively on publicly available information, documents, records, works, performances, archival materials or third-party interviews, is not required to undergo review by the College Research Ethics Board. Such research only requires ethics review if the subject is approached directly for interviews or for access to private papers, and then only to ensure that such approaches are conducted according to professional protocols and to Article 9.6 of this Policy.
 - 1.2.2 Quality assurance studies, performance reviews or testing within normal educational requirements are not subject to College Research Ethics Board review.
 - 1.2.3 REB review is normally required for research involving naturalistic observation. However, research involving observation of participants in, for example, political rallies, demonstrations or public meetings should not require REB review since it can be expected that the participants are seeking public visibility.
- 1.3 Nothing in this policy should be interpreted as relieving a College researcher of any obligations he/she has acquired as a result of his/her membership in a professional association; however, adherence to a professional code of ethics does not in itself satisfy the obligation to observe the procedures set out here, where they normally would apply.
- 1.4 The College Research Ethics Board created to implement this policy has the discretion to introduce flexibility in applying the standards guidelines, where exceptional circumstances or common sense dictates, provided that the basic principles underlying the policy are not compromised.

2. COLLEGE RESEARCH ETHICS BOARD (REB)

- 2.1 The College Research Ethics Board shall constitute a standing committee of the Research Board.
- 2.2 Membership
 - 2.2.1 The College Research Ethics Board shall consist of at least five members including both men and women of whom:

- 2.2.1.1 At least two members who have broad expertise in the methods or in the areas of research that are covered by the REB at the College;
 - 2.2.1.2 At least one member is knowledgeable in ethics;
 - 2.2.1.3 One is a lawyer, who is not the College legal counsel. For biomedical research, the member should be knowledgeable in the relevant law;
 - 2.2.1.4 At least one member has no affiliation with the institution but is recruited from the community served by the institution.
- 2.2.2 Members of the REB under 2.2.1.1., 2.2.1.2., and 2.2.1.3. should contain a majority of those whose main responsibilities are in research or teaching. As the size of the REB increases beyond the minimum of five members, the number of community representatives should also increase.
- 2.2.3 The role of the member knowledgeable in the applicable law is to alert REBs to legal issues and their implications, neither to provide formal legal opinions nor to serve as legal counsel for the REB.
- 2.2.4 In the event that the REB is reviewing a project that requires particular community of research representation, or a project that requires specific expertise not available from its regular members, the REB Chair should nominate appropriate *ad hoc* members for the duration of the review. Should this occur regularly, the membership of the REB should be modified.
- 2.2.5 The Chair of the REB shall be elected by the members of the REB from among the College members of the REB (2.2.1.1). The term is three years, renewable once. The Chair shall sign the Certification of Ethical Acceptability to Involve Human Participants in Research, and, the Associate Chair of the REB shall be elected by the members of the REB from among the College members of the REB (2.2.1.1). The term is two years and is renewable. The duties of the Associate Chair shall be to, in the absence of the Chair, sign the Certification of Ethical Acceptability to Involve Human Participants in Research and chair the full board meeting of the REB. The position of Associate Chair is not a prerequisite for the position of the Chair, nor is it intended as a long-term replacement for the Chair. In such a circumstance, an Acting Chair must be appointed.
- 2.2.6 The Chair of the REB shall be free to ask experts outside the REB to provide advice to the REB on particular protocols.

- 2.2.7 The Research Ethics Coordinator (REC) shall be the Secretary and a non-voting member of the REB. The REC shall report to the Director, Applied Research.
- 2.2.8 Membership in the REB will be for a two-year term, but members may be re-appointed to a maximum of three consecutive terms.
- 2.2.9 As faculty vacancies arise, the Chair of the Research Board will ask Associate Vice Presidents of the Schools to nominate faculty members to the REB.
- 2.2.10 As community vacancies arise, the REB members and/or the Associate Vice President, Applied Research will nominate members.

3. AUTHORITY OF THE REB, FUNCTIONS AND RESPONSIBILITIES:

- 3.1 The REB shall approve, reject, propose modifications to, or terminate any proposed or ongoing research involving human subjects that is conducted within, or by members of, the institution, using the considerations set forth in the TCPS Policy as the minimum standard. Conestoga will provide the appropriate financial and administrative independence to the REB to fulfill its primary duties. Conestoga may not override negative REB decisions reached on grounds of ethics without a formal appeal mechanism as set out in this Policy. Conestoga may refuse to allow certain research within its jurisdiction, even though the REB has found it ethically acceptable.
- 3.2 REB approval is required for all research whether the research is funded or unfunded.
- 3.3 The approval of the REB under 3.1 shall constitute ethics approval of the College where required by a funding agency or sponsor.
- 3.4 The REB shall review protocols submitted for College research projects in order to ensure that such projects, in their involvement of human subjects, will meet the ethical standards adopted by the College.
- 3.5 The REB shall meet regularly to discharge their responsibilities. The REB shall function impartially, provide a fair hearing to those involved and provide reasoned and appropriately documented opinions and decisions.
- 3.6 While review by the full REB shall be the normal practice, in the following situations, an expedited review may be carried out on behalf of the full REB by one or more members who are designated by the Chair:
 - i) where, in the opinion of the Chair, the protocol involves only minimal risk;
 - ii) annual reviews of approved projects in which there has been little or no change in the ongoing research.

- 3.7 If an expedited review mechanism is undertaken, such approvals shall be reported in appropriate ways to the full REB, permitting the REB to maintain surveillance over the decisions made on its behalf. Principles of accountability require that, regardless of the review strategy, the REB continue to be responsible for the ethics of all research involving human subjects that is carried out within the institution.
- 3.8 Decisions requiring a full review should be adopted only if the members in attendance have the sufficient background and expertise to conduct the review(s) required.
- 3.9 As part of its review, the REB shall satisfy itself that the design of a research project that poses more than minimal risk is capable of addressing the questions being asked in the research. The REB shall assume that this is so for:
- i) a project that has received support from an internal or external sponsor that utilizes peer review;
 - ii) a student research project that has been approved by a faculty member and/or departmental chair.

For other projects, the REB shall arrange for peer review of the research but shall not, itself, act as a peer review committee (see also 7)

- 3.10 As part of the approval, the REB shall require a project to be monitored in such a manner as it deems appropriate. Monitoring will require, at a minimum, an annual statement from the project director that the protocol remains unchanged from that originally approved.
- 3.11 In the event that a minority within the REB membership considers a research project to be unethical, even though it is acceptable to a majority of members, an effort should be made to reach consensus. Consultation with the researcher, external advice, and/or further reflection by the REB may be helpful. If disagreement persists, a decision will be made according to 3.12.
- 3.12 If the REB can not reach consensus, despite its best efforts, a majority vote shall decide the issue. A quorum for this vote shall be 50% plus one of the members present. In such instances, the position of those disagreeing may be communicated to the researcher. The Chair should monitor the REB's decisions for consistency, ensure that these decisions are recorded properly, and ensure that researchers are given written communication of the REB's decisions (with reasons for negative decisions) as soon as possible.
- 3.13 The REB will clarify and interpret the policies, procedures, and standards guidelines where necessary and may recommend changes to the Research Board and provide information to faculty as appropriate.

- 3.14 Except as they are expressly set out here, the College Research Ethics Board shall develop its own procedures. All new and revised procedures are subject to approval by the Research Board.
- 3.15 If a REB is reviewing research in which a member of the REB has a personal interest in the research under review (e.g. as a researcher or as an entrepreneur), conflict of interest principles require that the member not be present when the REB is discussing or making its decision. The REB member may disclose and explain the conflict of interest and offer evidence to the REB, provided the conflict is fully explained to the REB, and the proposer of the research has the right to hear the evidence and to offer a rebuttal.

4. REQUEST FOR REVIEW

- 4.1 The project director shall initiate a request for approval of a College research project involving human subjects (1.2) by submitting the completed protocol and all relevant attachments (5.1) to the Office of Applied Research. It shall be the responsibility of the project director to submit this material sufficiently in advance of the start of the project or the granting agency deadline, as appropriate, to permit the REB to carry out the review and to allow time for any requested revisions to the protocol to be made.

5. PROTOCOL

- 5.1 The protocol (entitled *Application to Involve Human Participants in Research*) available from the Office of Applied Research, will include:
 - 5.1.1 the name and department of the project director, title and commencement date of the project;
 - 5.1.2 a summary of the proposed project, its purpose and methodology, including copies of any instruments to be used;
 - 5.1.3 a description of the subject group, and how subjects will be enlisted, along with notice of any institutions that will serve as subject sources;
 - 5.1.4 A detailed description of the procedures in which the subject will participate;
 - 5.1.5 An assessment of the anticipated risks and benefits involved in the project;
 - 5.1.6 A statement of information to be afforded the subject, and of the method of providing it, with sample written forms, if any; if the subject will not receive complete and accurate information, a statement demonstrating compliance with the special standards set out in Section 9;

- 5.1.7 A statement of the competence of the subject to give consent, and of the method of obtaining consent, including the consent form, if any;
- 5.1.8 A description of the methods to be adopted to protect the right of the subject to privacy, anonymity, and confidentiality of data;
- 5.1.9 A description of the feedback to be given to the subject.

6 REVIEW BY THE COLLEGE RESEARCH ETHICS BOARD

- 6.1 The REB shall adopt a proportionate approach to ethics assessment based on the general principle that the more invasive the research, the greater should be the care in assessing the research.
- 6.2 Minutes of all meetings of the College Research Ethics Board clearly documenting the REBs decisions and any dissents, and the reasons for them, shall be prepared and maintained by the REB. In order to assist internal and external audits or research monitoring and to facilitate reconsideration or appeals, the minutes must be accessible to authorized representatives of the institution, researchers and funding agencies.
- 6.3 The College Research Ethics Board shall meet face-to-face to review a protocol that is not delegated to expedited review. The REB review shall be based upon fully detailed research proposals, or, where applicable, progress reports. The REB shall accommodate reasonable requests from researchers to participate in discussions about their proposals, but not be present when the REB is making its decision. When the REB is considering a negative decision, it shall provide the researcher with all the reasons for doing so and give the researcher an opportunity to reply before making a final decision.
- 6.4 The College Research Ethics Board shall provide to researchers appropriately documented opinions and decisions.
- 6.5 Where a project involves researchers at other institutions, the REB shall coordinate as required with the Research Ethics Boards at those institutions. Research to be performed outside the jurisdiction or country of the institution that employs the researcher shall undergo prospective ethics review both (a) by the REB within the researcher's institution; and (b) by the REB, where such exists, with the legal responsibility and equivalent ethical and procedural safeguards in the country or jurisdiction where the research is to be done.
- 6.6 Researchers shall have the right to request, and the REB shall have an obligation to provide, reconsideration of decisions by the College Research Ethics Board affecting their protocols.
- 6.7 Where the project director and the College Research Ethics Board can not reach agreement through discussion and reconsideration, and the project director wishes to appeal the decision of the REB, he/she shall so notify

the Chair of the College Research Ethics Board and the Chair of the Research Board (see 8).

- 6.8 Where a project director contemplates substantially altering any element of a College research project for which a protocol was approved, either before or after commencement of the project, the researcher will consult with the Chair of the REB about the alteration. It is within the discretion of the Chair to refer the matter for the opinion of the REB, or to approve it on his/her own authority. It is recognized that the project director must exercise professional discretion in determining whether a contemplated alteration is substantial; however, any change that imports deception or risk, or reduced protection of the subject's anonymity, or the confidentiality of data collected, is deemed to be substantial for the purposes of this policy and in such a case the proposed change will be referred to the University Research Ethics Board (see also 3.10).

7 PEER REVIEW

- 7.1 Where the REB requires a separate peer review of the research which would involve human subjects (3.9) the REB will seek a written assessment of the scholarly merit of the project from at least one expert in the discipline in question who is arms length from the project under review. The project researchers shall be given an opportunity to suggest appropriate reviewers (see also 3.9).
- 7.2 The project researchers are encouraged to provide any relevant information to the REB.

8. APPEALS COMMITTEE

- 8.1 In cases when a researcher wishes to appeal a negative decision of the REB following reconsideration, the institution shall permit review of an REB decision by an Appeals Committee, provided that the Appeal Committee follow the membership and procedures as outlined in this Policy, and in conformity with Article 1.3 of the TCPS. No *ad hoc* appeal committees are permitted.
- 8.2 Written appeals must be made within 30 days of receipt of the written decision of the REB to the Chair of the Research Board. The appeal letter must contain all supporting documentation and be signed by the project director.
- 8.3 The role of the Chair of the Research Board in the appeal process will be that of an administrator. The Chair will be responsible for convening the appeals committee and ensuring that the appeals committee meets the requirements as set out in 8.1
- 8.4 The Chair of the Research Board shall transmit to the Appeals Committee the full documentation on the protocol under appeal.

- 8.5 The Appeals Committee, by majority vote, may confirm or modify the decision of the College Research Ethics Board and may impose its own conditions for approval of the project, or for its continuation.
- 8.6 The decision of the Appeals Committee is final and will be communicated promptly in writing to the applicant.
- 8.7 The deliberations of the Committee will be held in camera.
- 8.8 Current members of the REB shall not be eligible for membership on the Appeals Committee.

9 FREE AND INFORMED CONSENT

- 9.1 Research governed by this policy may begin only if (1) prospective subjects, or authorized third parties, have been given the opportunity to give free and informed consent about participation, and (2) their free and information consent has been given and is maintained through their participation in the research. Articles 9.3, 9.6 and 14 provide exceptions to article 9.1
- 9.2 Evidence of free and informed consent by the subject or authorized party should ordinarily be obtained in writing. Where written consent is culturally unacceptable, or where there are good reasons for not recording consent in writing, the procedures used to seek free and informed consent shall be documented.
- 9.3 The REB may approve a consent procedure that does not include, or that alters, some or all of the elements of informed consent set forth above, or waive the requirement to obtain informed consent, provided that the REB finds and documents that:
 - 9.3.1 The research involves no more than minimal risks to the participant.
 - 9.3.2 The waiver or alteration is unlikely to adversely affect the rights and welfare of the subjects.
 - 9.3.3 The research could not practicably be carried out without the waiver or alteration.
 - 9.3.4 Whenever possible and appropriate, the subjects will be provided with additional pertinent information after participation, and
 - 9.3.5 The waived or altered consent does not involve a therapeutic intervention.
- 9.4 In studies including randomization and blinding in clinical trials, neither the research subjects nor those responsible for their care know which treatment the subjects are receiving before the project commences. Such research is not regarded as a waiver or alteration of the requirements for

consent if subjects are informed of the probability of being randomly assigned to one arm of the study or another.

9.5 Voluntariness

9.5.1 Free and informed consent must be voluntarily given, without manipulation, undue influence or coercion.

9.6 Naturalistic Observation

9.6.1 REB review is normally required for research involving naturalistic observation. However, research involving observation of participants in, for example, political rallies, demonstrations or public meetings should not require REB review since it can be expected that the participants are seeking public visibility.

9.7 Informing Potential Subjects

9.7.1 Researchers shall provide, to prospective subjects or authorize third parties, full and frank disclosure of all information relevant to free and informed consent. Throughout the process of free and informed consent, the researcher must ensure that prospective subjects are given adequate opportunities to discuss and contemplate their participation. Subject to the exception in 9.3, at the commencement of the process of free and informed consent, researchers or their qualified designated representatives shall provide prospective subjects with the following:

9.7.1.1 A College researcher will identify himself/herself (and the project director if the researcher is not the director) to the subjects. He/she will identify his/her association with the College, and his/her status as faculty member, student or technician, and indicate to the prospective subject that they are being invited to participate in a research project;

9.7.1.2 A comprehensible statement of the research purpose and its usefulness, the nature of the research, the expected duration;

9.7.1.3 The nature of their participation and a precise description of the research procedures in which she/he will personally be asked to participate;

9.7.1.4 A comprehensible description of reasonably foreseeable harms and benefits that may arise from research participation, as well as the likely consequence of non-action, particularly in research related to treatment, or where invasive methodologies are involved, or where there is a potential for physical, psychological, or social harm;

9.7.1.5 An assurance that prospective subjects are free not to participate, have the right to withdraw at any time without

prejudice to pre-existing entitlements, and will be given continuing and meaningful opportunities for deciding whether or not to continue to participate;

9.7.1.6 The methods for protection of confidentiality and anonymity that will be observed by the project director and his/her colleagues in respect of the subject's participation as well as the legal limitations to anonymity and confidentiality (see 15); and

9.7.1.7 The possibility of commercialization or publication of research findings, and the presence of any apparent or actual or potential conflicts of interest on the part of researchers, their institutions or sponsors.

9.8 Where appropriate the subject should also be informed of:

9.8.1 The anticipated benefits of participation to himself/herself;

9.8.2 the social benefits that are anticipated, and to whom they accrue;

9.8.3 the anticipated risks to a larger social group or a third party;

9.8.4 the extent to which risks in the project have been pre-tested, and whether the project that the subject will participate in differs from pre-tested practice;

9.8.5 the possibility that the data from this research project may be stored and used for a different purpose in future without obtaining a new consent from the subject, if this is the case;

9.8.6 the availability of the results of the project from the project director when they are published;

9.8.7 the availability of further information from the project director;

9.8.8 the name of the chair of the College Research Ethics Board to whom comments on the project may be directed.

9.9 Where the subject is a child or a legally incompetent person, full information must be provided to the legal guardian. The project director must also demonstrate that the subject himself/herself will receive a simple explanation of the elements set out in 9.7.1.2, 9.7.1.3, 9.7.1.5, at a minimum. In any event, in the case of legally incompetent participants, dissent is to be considered as a refusal to participate even if a third party has consented on behalf of the participant.

9.10 Except where the project director justifies an alternative method, the information set out in 9.7 and 9.8 will be presented to the subject in writing, as part of the consent form. The REB may approve a consent procedure that does not include, or that alters, some or all of the elements

of informed consent set forth above, or waive the requirement to obtain informed consent, provided that the REB finds and documents that:

- i) the research involves no more than minimal risk to the subjects;
- ii) the waiver or alteration is unlikely to adversely affect the rights and welfare of the subjects;
- iii) the research could not practicably be carried out without the waiver or alteration;
- iv) whenever possible and appropriate, the subjects will be provided with additional pertinent information after participation; and
- v) the waived or altered consent does not involve a therapeutic intervention.

9.11 Where the project director justifies presenting the information set out in 9.2 and 9.3 to the subject orally, the person who presents the information will refer to a printed copy of the information.

9.12 The researcher must ensure that prospective subjects are given adequate opportunities to discuss and contemplate their participation.

10 DECEPTION OF SUBJECT

10.1 Where it is necessary to withhold or to misrepresent significant facts in informing the subject, such deception must be expressly justified by the project director in his/her protocol. In particular, the protocol must demonstrate:

10.1.1 that the deception is indispensable to the effectiveness of the project;

10.1.2 that the deception must extend to all the elements as proposed;

10.1.3 that all alternative investigative methods are significantly less satisfactory;

10.1.4 that the deception will not invalidate any aspects of informed consent that would influence subjects willingness to participate (e.g. length of the study, procedures to be followed);

10.1.5 that the subject will be fully informed of all elements of the program that were withheld or misrepresented to him/her, by a member of the research project in person, as soon as possible after his/her participation in the project has been completed.

10.2 No protocol will be approved where deception underplays the risk to subjects or in itself creates a substantial risk to the subject's self-esteem and dignity.

11 CONSENT OF SUBJECT

- 11.1 A person must voluntarily give express consent (free of coercion, constraint, inducement, manipulation, or undue influence) to participate in any College research project as a human subject with information in his/her possession adequate to evaluate the anticipated risks and benefits inherent in his/her participation in the project. Their free and informed consent must be maintained throughout their participation
- 11.2 A person is legally incompetent when he/she cannot be legally bound by his/her own action, as with a person under 18 years of age, or a person of limited mental capacity because of senility or disorder. In cases where the subject is legally incompetent, consent must be obtained from the legal guardian, except where the College Research Ethics Board, in its discretion, allows otherwise (see 1.4). In cases of legally incompetent participants, dissent is to be considered as a refusal to participate even if a third party has consented on behalf of the participant. Unless the project director has justified oral consent in his/her protocol, consent shall be given in writing.
- 11.3 It is preferable that the information and consent forms be integrated; where this is not possible, the following elements of information must appear on the consent form;
 - 11.3.1 the name of the College and name of the project director;
 - 11.3.2 a brief but explicit description of the procedures in which the subject personally will participate;
 - 11.3.3 an explanation that the subject is free to withdraw from the project at any time, without penalty or explanation, even after he/she has given consent and the project has commenced;
 - 11.3.4 when a foreseeable risk exists, the consent form shall include an acknowledgment by the subject of the risk involved in the research.
- 11.4 It is recommended that the consent form contain a general statement indicating that the subject understands that the nature of the research may make it impossible for him/her to be informed completely of the nature and purpose of the procedures to be followed, but that he/she will be fully informed when his/her participation has been completed.
- 11.5 Remuneration for participation as a subject in a College research project, if any, will be based on the time required of the subject and the inconvenience caused him/her and will not be sufficient to induce the subject to disregard any risks inherent in his/her participation.
- 11.6 Where the subject group is a captive population such as populations of correctional institutions or hospitals, provision must be made in the

protocol for receiving the consent of the institutional authority and of the individual subject and/or his/her legal guardian.

- 11.7 Where the subject may be an entire community, especially a community with a culture distinct from that of the mainstream, the project director must demonstrate in his/her protocol effective measures to obtain consent and approval of the project by recognized spokespersons for the community, as well as the consent of individual subjects.

12. COMPETENCE:

- 12.1 Subject to applicable legal requirements, individuals who are not legally Competent shall only be asked to become research subjects when:
- a) the research question can only be addressed using individuals within the identified groups(s); and
 - b) free and informed consent will be sought from their authorized representative(s); and
 - c) the research does not expose them to more than minimal risk without the potential for direct benefits for them.

For research involving incompetent individuals, the REB shall ensure that, as a minimum the conditions laid out in Article 2.6 of the TCPS are met.

13. RISKS AND BENEFITS

- 13.1 It is the responsibility of the project director to demonstrate in his/her protocol, where appropriate:
- 13.1.1 that a careful analysis of the direct and indirect risks to human subjects of the proposed research, however remote, has been made, particularly where the subject population displays vulnerability by reason of factors such as age or mental capacity;
 - 13.1.2 that consideration has been given to the risk of damage or offense to third parties who may identify with subject individuals and groups for racial, cultural or sexual reasons, and to public sensitivity at large;
 - 13.1.3 that whenever the methodology proposed creates foreseeable risk, the project director or the person authorized by him/her to carry out the project has had previous experience with application of the methodology.
- 13.2 The REB reviewing the protocol has the duty to decide:
- 13.2.1 whether the project director has explored the risk area sufficiently in his/her protocol;

- 13.2.2 whether the benefits to the subject himself/herself and the importance of the knowledge to be gained for society outweigh the risks inherent in the project;
- 13.2.3 whether risks have been minimized and provision made to remedy any harm;
- 13.2.4 whether the consent the subject will give encompasses all foreseeable risk factors.
- 13.3 Procedures involving physiological intrusions of clear medical concern will be performed by a medically authorized person.
- 13.4 No methodology will be approved whose object is long-term behavioral change to the subject, unless such change is directly beneficial to that subject.
- 13.5 The REB reviewing the protocol will observe caution in approving any methodology that stimulates negative behaviour, such as anger, aggression, and racial antagonism.

14 RESEARCH IN EMERGENCY HEALTH SITUATIONS

- 14.1 Subject to all applicable legislative and regulatory requirements, research involving emergency health situations shall be conducted only if it addresses the emergency needs of individuals involved, and then only in accordance with criteria established in advance of such research by the REB. The REB may allow research that involves health emergencies to be carried out without the free and informed consent of the subject or of his or her authorized third party if ALL of the following apply:
 - 14.1.1 A serious threat to the prospective subject requires immediate intervention; and
 - 14.1.2 Either no standard efficacious care exists or the research offers a real possibility of direct benefit to the subject in comparison with standard care; and
 - 14.1.3 Either the risk or harm is not greater than that involved in standard efficacious care, or it is clearly justified by the direct benefits to the subject; and,
 - 14.1.4 The prospective subjects is unconscious or lacks capacity to understand risks, methods and purposes of the research; and
 - 14.1.5 Third-party authorization cannot be secured in sufficient time, despite diligent and documented efforts to do so; and
 - 14.1.6 No relevant prior directive by the subjects is known to exist.

When a previously incapacitated subject regains capacity, or when an authorized third party is found, free and informed consent shall be sought promptly for continuation in the project and for subsequent examinations or tests related to the study.

15 PRIVACY OF SUBJECTS

- 15.1 The College recognizes and supports the freedom of persons and communities to reveal or withhold all information about themselves not already in the public domain by deliberate, fully informed decisions, and with the assurance that the subject's anonymity will be protected and all records of his/her participation in a College research project will be kept confidential. Such assurance is subject to the constraints of Canadian Law (see 16.5).
- 15.2 The project director in his/her protocol must account for differing sensibilities among subject groups in the matter of invasion of privacy especially if the subject group is a particularly vulnerable one, or if the background of the group is radically different from that of the researcher.
- 15.3 The REB reviewing the protocol will closely examine the proposed use of institutional records in a project. The REB will consider the potential invasion of the privacy of the individuals whose records are to be used, and the advisability of obtaining consent from those individuals as well as from the institutional authorities.
- 15.4 Consideration must be taken of the privacy of third parties where the subject will be asked to disclose information or opinions about such third parties.
- 15.5 Mechanical methods of observations, such as TV cameras, microphones, tape recorders, and one-way mirrors, may be used only with the consent (obtained prior to participation or post debriefing) of the subject and/or his/her legal guardian. Where a subject has been recorded, the subject must be given the opportunity to call for erasure of the recording when his/her participation is complete. Any disclosure of a mechanical recording to persons who are not involved in carrying out the project (for instance, as an audio-visual demonstration) must be expressly consented to by the subject.
- 15.6 Use of student records will be consistent with the College Policy on the Freedom of Information and Protection of Privacy Act/Confidentiality.
- 15.7 Location of a College research project on private property must be disclosed in the protocol and approved in advance by the property owner. Shopping malls and stores are private property.
- 15.8 A College researcher who is given access to a government or community institution or agency has a responsibility not to make public exposure of conditions or practices with which he/she disagrees without first reporting

them to the responsible authority and giving reasonable time for an investigation to be made and a decision reached.

16 ANONYMITY OF SUBJECTS AND CONFIDENTIALITY OF DATA

- 16.1 Except where the subject or legal guardian has expressly consented otherwise in writing, the subject's anonymity will be strictly protected and all data collected will remain absolutely confidential. Where the subject has given written consent to disclosure, information may be disclosed only within the strict limits of the terms of the consent.
- 16.2 The responsibility is on the project director to describe positive measures to be taken to preserve the anonymity of the research subject, both in the published results of the project, and in the records retained by the College and the project director.
- 16.3 Where confidential data will be stored for possible re-use, the method of recording and storing the data must be strictly designed to confer anonymity on the subject.
- 16.4 All research assistants and persons having access to confidential data must be briefed by the project director on the duty to observe the rules of anonymity and confidentiality set by this Policy.
- 16.5 There are certain circumstances which will limit the assurance of confidentiality to a subject:
 - 16.5.1 In certain circumstances, a researcher may acquire information on illegal activities or information relevant to a criminal investigation. A researcher who acquires such information may be called as a witness in court proceedings and can be compelled to make full disclosure of such information received.
 - 16.5.2 A researcher has a positive duty to report suspected child abuse.
 - 16.5.3 A researcher has a positive duty to report a positive HIV test.

Related Policies

- Applied Research Policy
- College Approval to Submit Research Applications/Proposals to External Sponsors
- Conflict of Interest in Research
- Integrity in Research
- Research Administration & Policy Development
- Research in the Yukon, Northwest Territories and Nunavut
- Research Intellectual Property Rights
- Research Involving Biohazards and Radioactive Materials
- Student Rights in the Conduct of Research

- Use of Animals in Research, Teaching and Testing

ACKNOWLEDGEMENTS

Portions of this policy have been adopted from the University of Guelph with their permission and adapted for Conestoga College. CCITAL gratefully acknowledges the contribution of the University of Guelph in this regard.

Revision Log:

Revision Date	Summary of Changes
March 27, 2006	Original Issuance
December 20, 2006	Update


13 Student Protection Standard

Appendix 13.1: Academic Calendar Information

*Current Academic Calendar Page Number	Information
Page I – President’s Message	The organization’s mission and goals
Page XIII	A history of the organization and its governance and academic structure
Page V – Degrees Page XIV – Degree Completion Opportunities	If the organization currently offers degree programs, a general description (e.g. purpose, outcomes, length) of each degree program
NA	If the organization does not currently offer degree programs, a general description (e.g. purpose, outcomes, length) of each diploma program
Page – XIII	The academic credentials of faculty and senior administrators (Dean and above)
Pages 1 – 85. (Available on College Website)	Individual descriptions of all subjects in these programs, and their credit value

* See Appendix 16.1 Attachment B

Appendix 13.2.1: Dispute Resolution

	Approved by: ACC
	Authorizer: VP Academic / VP Student Affairs
	Effective Date: September 1, 2007
Policy Title: Applied Dispute Resolution and Appeal Policy	

Policy Title: Academic Dispute Resolution and Appeal Policy

Policy Statement:

The College recognizes that disputes regarding academic decisions may occur between members of the College community. Every attempt must be made to resolve issues or concerns informally at the program level prior to proceeding to a formal appeal.

Scope:

This policy applies to all applicants, registered and former students, faculty, registrar/designate and academic teamii of the College

Policy Elaboration:

Appellants may only appeal on their own behalf. During the process, the appellant may wish to consult with a third party but representations can only be made by the appellant. The registrar/designate may request from the appropriate parties information which may have a bearing on any aspect of the appeal.

References:

Academic Dispute Resolution and Appeal Policy and Procedure
 Academic Integrity Policy and Procedure
 Student Code of Conduct Policy and Procedure
 Appeal Request Form


Revision Log:

Revision Date

Revision Date	Summary of Changes
2007-04-19	Title changes
2007-06-19	Content/language revisions as approved at Academic Forum
2007-06-25	Academic Forum – Approved
2007-07-16	Policy and Procedures Task Force – Revised and Validated
2007-09-05	Academic Coordinating Committee - Approved

i Faculty are person/s responsible for the teaching/learning process. This includes Technologists who, under the direction of faculty, perform specific functions related to the academic process.

ii Academic team includes heads of schools, program heads, program co-ordinators and faculty members who are responsible for the academic content.

	Approved by: ACC
	Authorizer: VP Academic / VP Student Affairs
	Effective Date: September 1, 2007
Policy Title: Applied Dispute Resolution and Appeal Procedure	

Procedure Statement:

The College recognizes that disputes regarding academic decisions may occur between members of the College community. The College has established procedures to deal with student disputes in an effective, timely, fair and impartial manner. This procedure defines how students can appeal an academic decision in the event that the dispute is not resolved informally.

Scope:

This procedure applies to all registered and former students, faculty, registrar/designate and academic team of the College.

Registered students and former students may dispute the following:

- a decision to deny evaluations through the portfolio or challenge process;
- an academic promotion decision, including discontinuance for academic reasons;
- a final grade, including a failed PLAR challenge;
- an in-process evaluation;
- a penalty assessed under the Academic Integrity Policy.

Definitions:

- Academic decision: A grade or status assigned to the student record indicating progress and/or promotion at the end of each unit/module/course/semester/level/ or at the end of an academic year.
- Final grade: Final indicator of a student's performance in a course, as submitted by the faculty member(s).
- In-process evaluation: A mark that is not weighted at less than 25% of the final grade.
- PLAR: Prior Learning Assessment and Recognition.
- School: The College is organized into a number of schools eg. School of Business.

Responsibilities:

Faculty members will:

- provide students with the basis that will be used to calculate the final grade (evaluation strategy) for the course in the first week of class;
Academic Dispute Resolution and Appeal Procedure
- grade promptly all assignments, quizzes, test and other forms of evaluation and return evaluated materials where appropriate;
- in accordance with Step 1 of the procedure, reply to and attempt to resolve student concerns regarding a dispute within five working days;
- participate in the inquiry conducted by the chair in accordance with Step 2 of this procedure;
- if required, participate in the hearing conducted by the registrar/designate in accordance with Step 3 of this procedure.

Students will:

- retain and provide, in the event of an appeal, all relevant work which has been returned to him/her;
- initiate informal process in accordance with Step 1;
- in the event of a formal appeal, provide required documentation in accordance with Step 3.1 of this procedure.

Academic team will:

- participate in the informal process in accordance with Step 2 of this procedure;
- participate in the inquiry conducted by the registrar/designate in accordance with Step 3 of this procedure;
- discharge their respective responsibilities fairly and according to established time frames.

Registrar/designate will:

- make Appeal Request Forms available to students;
- discharge his/her respective responsibilities fairly and according to established time frames;
- facilitate orientation for members of the appeal panel;
- ensure that the policy and procedures are published;
- administer pre-hearing matters in accordance with the guidelines;
- act in an advisory role to faculty members, chairs, associate vice presidents and members of the appeal panel;
- direct the response of an appeal panel decision to the student and the appropriate College personnel.

Note: Students who have received a penalty assessed under the Academic Integrity Procedure or an academic decision directly from a Chair or Associate Vice-President should begin the appeal procedure at Step 3.

Procedure

1.0 Informal Process – Step 1

- 1.1 A student who is seeking a review of an academic decision is expected to discuss his/her concerns with the appropriate faculty member within five (5) working days of receipt of the grade or academic decision (i.e. the posting of the

grade via the student portal or receipt of the official notice of a final grade/academic decision).

- (a) Unless an issue of liability, safety and/or behavior that interferes with the teaching/learning of others has been identified, the student may attend Academic Dispute Resolution and Appeal Procedure classes/labs/work experience and/or placements, pending conclusion of the process.
- 1.2 It is the student's responsibility to provide the faculty member with a well documented statement of the issues and the outcome he/she desires. The faculty member shall respond to the student within five (5) working days of receipt of the concern unless an extension has been mutually agreed to by both parties.

2.0 Informal Process - Step 2

- 2.1 In the event that the student receives no reply from his/her faculty member within the time frame or if the student wishes to pursue the request for a review after receiving a response from the faculty member, he/she must present the matter in writing to the chair or member of the academic team of the program in which the course is offered within five (5) working days of the deadline for faculty response or within five (5) working days of receipt of the faculty member's response.
- 2.2 Upon consideration of the information provided by the student and the faculty member, the chair or member of the academic team has the authority to determine a resolution in any of the following ways:
- (a) decide that the grade or academic decision will remain unchanged;
 - (b) direct that a re-evaluation of the student's work be completed;
 - (c) direct that the grade be changed to an 'I' (Incomplete) and that the student be allowed to do specific items of work.

The decision must be communicated to the student and the faculty member in writing within five (5) working days unless an extension has been mutually agreed to by both student and member of the academic team.

3.0 Formal Appeal – Step 3

- 3.1 A student who is either (a) not satisfied with the outcome reached in Step 2, or (b) in receipt of an academic decision or penalty assessed under the Academic Integrity Policy directly from an Associate Vice-President, may request a formal appeal by submitting an Appeal Request Form.

The criteria for a formal appeal are that new and significant evidence/information which was not considered or available to the academic team during the informal process.

The student's submission of a request for a formal appeal must include a letter setting out the reason(s) why he/she disagrees with the decision by the chair or member of the academic team in Step 2 of the process. All documentation provided and received by the student must be submitted with the appeal request to the registrar/designate. No additional documentation will be accepted during the formal process.

- 3.2 The registrar/designate reviews the request, and WITHIN 10 WORKING DAYS of receipt of the student's request, informs the student in writing whether or not the College intends to proceed with an appeal hearing. If the request is denied, written reasons are to be given.

- 3.3 WITHIN 15 WORKING DAYS of notifying the student of the intent to proceed, the registrar/designate will convene an appeal hearing. The appeal will be heard by a panel, chaired by the registrar/designate, and composed of three persons chosen by the registrar/designate as follows:
- member of the academic team;
 - a faculty member or counsellor;
 - a student.

None of the panel members may be from the appellant's program or school. No panel members will have been involved previously with the matter in question.

- 3.4 Submissions for the appeal hearing will be provided by the registrar/designate to all parties at least ONE WORKING DAY prior to the meeting. If the student desires an external adviser to attend the appeal hearing, the registrar/designate must be notified at least THREE WORKING DAYS prior to the meeting.
- 3.5 At the appeal hearing both the student and a representative of the program may present oral arguments in support of their respective positions. After the presentation of arguments the panel will meet in camera to consider the facts and to render a decision. The decision will include a written explanation of the reasons for the decision and will be given to the registrar/designate.

The decision of the panel is final and binding.

- 3.6 Within FIVE WORKING DAYS the registrar/designate will communicate the decision in writing to the student, associate vice-president and/or chair.
- 3.7 All documents used by the panel will be delivered to the registrar/designate.
- 3.8 The panel may also make recommendations regarding changes to the academic policies and procedures of the College/school/program.
- 4.0 Protection From Reprisals

The College prohibits reprisals or threats of reprisal against students who have raised matters of concern under this procedure. Individuals who violate these provisions shall be subject to discipline or other correction action.

References:

Appeal Request Form
Academic Dispute Resolution and Appeal Policy and Procedure
Academic Integrity Policy and Procedure
Student Code of Conduct Policy and Procedure

Revision Log:

Revision Date	Summary of Changes
2007-05-28	Addition of informal process as a mandatory step
2007-06-19	Content/language revisions as approved at Academic Forum

i Faculty are person/s responsible for the teaching/learning process. This includes Technologists who, under the direction of faculty, perform specific functions related to the academic process.

ii Academic team includes heads of schools, program heads, program co-ordinators and faculty members who are responsible for the academic content.
Academic Dispute Resolution and Appeal Procedure

Appendix 13.2.2: Fees and Charges

See Appendix 16.1 Attachment A: Student Guide 2007-2008 for the policies and procedures pertaining to the payment schedule of fees and charges.

Appendix 13.2.3: Student Dismissal

See Appendix 16.1 Attachment A: Student Guide 2007-2008 for the policies and procedures pertaining to student dismissal.

Appendix 13.2.4: Withdrawals and Refunds

See Appendix 16.1 Attachment A: Student Guide 2007-2008 for the policies and procedures pertaining to withdrawals and refunds.

Appendix 13.3: Student Protection Information

See Appendix 16.1 Attachment A: Student Guide 2007-2008 for policies and procedures pertaining to student protection information.

14 Economic Need

Appendix 14.1: Evidence of Economic Need

The Conestoga College Institute of Technology and Advanced Learning has confirmed a significant need for graduates with the knowledge and applied skills that are proposed in the Bachelor of Applied Business – Accounting, Audit and Information Technology Program.

Conestoga College Institute of Technology and Advanced Learning serves the Region of Waterloo (Kitchener-Waterloo and Cambridge) as well as Wellington County and the City of Guelph. Known as Canada's Technology Triangle, this region is one of the economic engines of Ontario. It has a dynamic and comprehensive economy which includes agriculture, food processing, insurance, high tech, advanced manufacturing, biotechnology and a vibrant communications and media industry. The region is also one of the fastest growing areas demographically in Ontario. Future population growth is forecast to be significant.

Conestoga is recognized as one of Canada's leading polytechnical institutes, offering a full range of career-based education from trades to applied degrees. With a full-time and part-time enrolment of more than 50,000 students, approximately 50% of the existing regional work force has taken a course at Conestoga. More than 250 businesses have been created by Conestoga graduates and the estimated earnings of Conestoga graduates surpass \$1.5 billion annually. Conestoga truly serves this community, with most students coming from the area and more than 80% of them choosing to stay here and contribute locally upon graduation. Conestoga is known for offering the broadest range of opportunities for life-long learning locally and we have helped renew approximately 35% of the local labour force through continuing education activities alone.

Conestoga has consistently been a leader in graduate job placement rates that have averaged 93% over the past decade. This rate is measured six months after graduation. In addition, our employer satisfaction rates have been consistently above 92% over the last ten years.

Conestoga wants their graduates to succeed with meaningful career opportunities, actively contributing to the success of their employers. Conestoga's graduation rate has risen by three percent in the past year and is among the highest in the Ontario system.

Graduates of this four year co-op degree will possess a blend of knowledge and skills normally found in professional accountants, and internal and external auditors in a computerized environment within the global community. The program will meet the needs of a broad range of entry level positions and allow graduates to progress to supervisory and management positions.

The need for this degree was confirmed through discussions with experts, members of Conestoga College's Program Development Advisory Committee, professionals in the field, surveys of local businesses and discussions with the educational departments of Ontario's professional accounting bodies.

Appendix 6 includes letters showing evidence of employer commitments to offer placements to students for the required work term components of the program and to hire graduates. Letters of support were also received from the professional accounting bodies agreeing to work with the college's development team to ensure that the curriculum addresses the competencies required. Letters of support were received from the Economic Development Division of the City of Cambridge and Canada's Technology Triangle attesting to the fact that the program is needed locally. The proposed program will improve the region's competitive advantages by addressing key skill gaps, and it will improve the quality of the local labour market and assist local agencies in attracting and retaining employers within the region. We have also included letters from our international partners who agree that the degree would meet the needs of the international community and would work with the college to source co-op work experiences outside of Canada.

Employers advise us that they are looking for graduates who value strong ethical behaviour, a commitment to public service, demonstrate accountable leadership, demonstrate fiscal responsibility and a commitment to diversity and equity. Graduates of this degree will meet these expectations.

Robert Half International Inc. (RHI) is the world's leader in specialized consulting and staffing services. Robert Half Finance and Accounting is RHI's financial staffing division which specializes in financial recruitment and advises companies on local hiring and compensation trends and provides information on issues impacting the accounting and finance fields. The company published a memorandum on the "Next Generation Accountant: A New Outlook on a Timeless Profession" which was based on extensive North American research undertaken by RHI to gain insight into the future of the accounting and finance profession. They commissioned surveys of financial executives, interviewed experts in both public and corporate accounting, and met with members of the academic community and leading professional associations.

What RHI discovered "confirms that there has never been more change – or more opportunity – than we are seeing today".³

As a result of recent corporate accounting scandals, new regulations such as the Sarbanes-Oxley Act of 2002 and Bill 198 in Canada has increased demand for accountants and auditors at a time when supply of these professionals is decreasing. These regulations have encouraged many companies to place greater emphasis on ensuring that their business practices comply and that their internal controls and corporate governance processes are operating properly.

There are significant changes occurring that will provide opportunities for new accountants. Canada will be adopting International Financial Reporting Standards (IFRS) in 2010. New audit standards aimed at fighting fraud has increased the costs in auditing financial statements. These changes will require the attainment of new competencies requiring new skills, specialties and certifications including the ability to assess IT risk and use technology. With continued regulation and oversight, the role that accounting plays will increase as will the demand for accountants.

³ "A New Outlook on a Timeless Profession", Robert Half International Inc. 2005, pg iv

‘The overall demand for accounting and finance professionals is unlikely to lessen significantly, as the need for companies to meet regulatory requirements is ongoing.....Demographic forces will also keep demand high. As baby boomers begin leaving the workforce, the dearth of experienced professionals will become more pronounced.’⁴

“Organizations across all industries have a need for skilled accounting and finance staff, with the greatest demand in the assurance, financial analysis, internal audit, forensic accounting and international accounting specialties.

Technological proficiency will remain a critical skill for next generation accountants. Firms seek employees who understand both the financial and technology aspects of various business improvement initiatives. Valued areas of expertise include systems documentation, flowcharting and data warehousing as well as knowledge of database management and enterprise resource planning systems.

The complexity of recently enacted accounting regulations and the cross-functional nature of compliance work also underscore the need for strong communication abilities and other soft skills such as diplomacy, persuasiveness and problem solving. In fact, when asked what impresses them most when interviewing executive-level job candidates, CFOs placed equal weight (34 percent) on verbal communication and problem-solving skills.

Robert Half International research found that a majority of CFOs believe that possessing a professional designation—in Canada, the certified management accountant (CMA), chartered accountant (CA) and certified general accountant (CGA), certified internal auditor (CIA) and certified fraud examiner (CFE)—enhances a candidate's marketability. “The ability to build upon one's knowledge base is critical for next generation accountants. They must dedicate themselves to continuing education, including the pursuit of additional certifications, in order to move forward in their careers,” Messmer, chairman and CEO of Robert Half International said.”⁵

Internal auditors remain in demand not only for compliance-related responsibilities, such as establishing and testing internal controls, but also for operational audits. Valuable designations include the certified information systems auditor (CISA) and certified internal auditor (CIA).⁶

“In the coming years, employers will continue seeking personnel in the following areas:

- **General accounting** – Businesses need staff accountants to handle work ranging from processing journal entries to performing account analysis and reconciliation to preparing tax filings. Senior accountants will be sought to

⁴ “A New Outlook on a Timeless Profession”, Robert Half International Inc. 2005, pg 5

⁵ http://www.nextgenaccountant.com/press_release1.html

⁶ 2008 Salary Guide, Accounting and Finance”, Robert Half International, page 5

- manage more complex projects, including budgeting, financial statement preparation and risk assessments. Professionals with knowledge of SEC reporting will be especially valued.
- **Financial analysis** – Businesses have an ongoing need for practitioners who can evaluate financial data, identify trends and anomalies, and participate in forecasting and budgeting. These professionals may also be asked to help their organizations determine how to improve profitability or provide support for strategic decisions.
 - **Internal audit** – Internal auditors, particularly those with the certified internal auditor (CIA) credential, will remain in strong demand. Public and private companies alike are expected to continue hiring aggressively in this area in an effort to improve accountability. Consulting firms offering outsourced and co-sourced internal audit services also seek these professionals.
 - **International accounting** – Foreign companies listed on U.S. stock exchanges and overseas subsidiaries of U.S. companies must also comply with the Sarbanes-Oxley Act, fueling the need for accountants with knowledge of U.S.-based regulations who can work successfully in an international environment. In addition, companies adopting International Financial Reporting Standards need accountants with expertise in international accounting rules who can help their organizations transition to new standards.
 - **Forensic accounting** – As corporate fraud has become more difficult to identify, the need for accountants with strong forensic skills is rising. Government agencies, public accounting firms and specialty consulting practices seek these professionals to help prevent and detect corporate financial fraud.”⁷

Graduates of this program will cover all of the above areas except forensic accounting. Typically, this training is acquired after the graduate has attained their professional qualification.

According to the US Bureau of Labor Statistics, US Department of Labour, the employment of accountants and auditors is expected to grow by 18 percent between 2006 and 2016, which is faster than the average for all occupations.⁸ Similar forecasts would apply to this country. Much of this increase is due to an increase in the number of businesses, changing financial laws and corporate governance regulations, the move to international financial reporting standards and increased accountability to shareholders.

According to Ontario Job Futures 2004, the greatest growth in jobs over the 2004 to 2009 period will be in the managerial and administrative, professional and technical, and skills trades occupations – occupations that require postsecondary education and training. It is expected that 24.1% of new jobs in Ontario for 2004 to 2009 will be in the professional and technical occupations.⁹

Additional information on specific occupations was provided by Ontario Job Futures 2004 indicating expected occupational growth in Ontario to the year 2009.

- The occupational profile for financial auditors and accountants (National Occupational Classification (NOC) 1111) indicates that the employment prospect

⁷ <http://www.nextgenaccountant.com/skills.html>

⁸ <http://www.bls.gov/oco/ocos001.html>

⁹ “Opening Doors, You and the Job Market”, Ontario Ministry of Education, pg. 16

over the next five years is average. Although employment is expected to increase more slowly than the average for all occupations, the large size of the group (estimated employment in 2004 – 81,600 persons in Ontario) and the need for replacement will create a substantial number of new positions annually.¹⁰

“Demand will be strongest for those with broad computer software experience, and those who can develop new business areas for firms. Those with a strong financial analysis background, taxation expertise, cost accounting knowledge, international and forensic accounting experience are also in demand.”

Approximately 8 percent of this employment group is in the Kitchener-Waterloo-Barrie-Stratford and Bruce Peninsula region. The average annual employment income for this group in 2000 was \$60,857 (compared to \$47,299 for all occupations).

- The employment prospect for financial managers (NOC 0111) over the next five years is average and is expected to grow as fast as the average for all occupations through to 2009. Persons with strong information and technology management skills and with expertise in accounting and finance should have the best chance in the job market. The estimated employment in this occupational group in 2004 was 27,600 in Ontario with 8 percent of this employment group in the Kitchener-Waterloo-Barrie-Stratford and Bruce Peninsula region. The average annual employment income for this group in 2000 was \$77,305.¹¹

In the most recent salary guide produced by Robert Half International, salaries for accounting and finance employees increased from 3.1% to 8.9% in the first 3 years with a starting salary between \$30,000 and \$61,500. The higher salaries were earned by people employed as Internal and IT Auditors in corporate accounting and those employed with public accounting firms.¹²

“Business growth has resulted in continued demand for accounting and finance professionals. Public accounting firms, consulting firms, private industry and not-for-profit organizations are all competing for the best talent.....

The biggest obstacle for companies striving to meet hiring goals is the supply of highly skilled candidates, which continues to lag behind demand.”¹³

In summary graduates of the Bachelor of Applied Business – Accounting, Audit and Information Technology will be sought after to respond to the following economic issues faced by both the corporate and public accounting sectors of the Canadian economy::

- Increasing numbers retiring and the need to replenish the workforce
- Growing demand for qualified applicants
- Competitive market place in finding applicants
- Increasing complexity and changes in standards
- Ongoing need to address compliance and governance requirements

¹⁰ <http://www.ontariojobfutures.ca/profile1111.html>

¹¹ <http://www.ontariojobfutures.ca/profile0111.html>

¹² 2008 Salary Guide, Accounting and Finance”, Robert Half International, page 8-11

¹³ 2008 Salary Guide, Accounting and Finance”, Robert Half International, page 3

15 Non-Duplication of Programs

Appendix 15.1: Similar/Related College Programs

None of the Colleges of Applied Arts and Technology (CAAT) offers a program at the three year diploma or degree level that contains emphasis in accounting, auditing, and information technology with an international focus. A search of CAAT programs through OCAS using accounting, audit, information technology and international as search criteria showed no comparable program. There are many diploma and some degree courses in Ontario colleges with an emphasis on accounting only. They do not provide the opportunity for study towards designations in more than one or two of the five professional designations possible after graduation from this applied degree program.

Information for the program descriptions for individual programs was taken from internet sources including college websites. Information for the Standard Programs (Business Administration – Accounting and Business – Accounting) was taken from the Ministry of Education website¹⁴. The college has on file and available upon request research undertaken to complete Appendix 15.1.

¹⁴ Ministry of Education (1997); Business Administration – Accounting Program Standard; *College Diploma and Certificate Program Standards*; <http://www.edu.gov.on.ca/eng/general/college/progstan/business/account6.html#standards>; December 13, 2007; ("Copyright © Queen's Printer for Ontario")

1.	Institution: Conestoga College
Program Name & Credential Granted: Accounting and Information Technology, Ontario College Graduate Certificate	
Program Description: In this program, graduates of College and University accounting programs or people employed in accounting are provided with advanced accounting, financial management and information technology expertise. Graduates with these skills will meet the requirement for professionals who understand the application of technology in today's highly technical business environment. All the information technology courses are taught from the perspective of the accounting professional. Through a formal articulation agreement with the Southern Alberta Institute of Technology (SAIT), all of the courses are eligible for full credit toward SAIT's Bachelor of Applied Business Administration degree. The Certified General Accountants Association (CGA) of Ontario accepts the accounting courses for full credit.	
Similarities: <ul style="list-style-type: none">• Both programs provide courses eligible for full transfer credits for level four courses in the Certified General Accountants program of studies and course transfer credits for the last level.• Both programs have a secondary focus on information technology.	
Differences: <ul style="list-style-type: none">• The certificate program does not directly lead to a degree which is required for professional accountants and auditors.• The certificate program does not meet educational requirements for the other four professional designations.• The certificate program has no requirement for work experience.• The certificate program is subject to continuation of an articulation agreement between CGA Canada and SAIT which is already in the termination process.• The certificate program has no requirement for a foreign language elective. Such an elective, as offered in the Conestoga degree, will make students more effective in an international environment.	

2.	Institution: Humber College
Program Name & Credential Granted: Accounting and Information Technology, Ontario College Graduate Certificate	
Program Description: The IT Accounting Certificate is designed to give the student the expertise to manage today's IT intensive business environment while at the same time providing the Accounting expertise to manage a firm's finances. In addition, after the successful completion of the IT Accounting Postgraduate Certificate you may register with the Southern Alberta Institute of Technology (SAIT) for their Bachelor of Applied Business Administration Degree. Upon successful completion of the SAIT Degree you would continue your studies toward a CGA Designation by completing two additional CGA courses and the required work experience.	
Similarities: <ul style="list-style-type: none">• Both programs provide courses eligible for full transfer credits for level four courses in the Certified General Accountants program of studies.• Both programs have a secondary focus on information technology.	
Differences: <ul style="list-style-type: none">• The certificate program does not directly lead to a degree which is required for professional accountants and auditors.• The certificate program does not include the first three or last levels of the CGA program of studies and does not include one course from the fourth level.• The certificate program does not meet educational requirements for the other four professional designations.• The certificate program has no requirement for work experience.• The certificate program is subject to continuation of an articulation agreement between CGA Canada and SAIT which is already in the termination process.• The certificate program is offered on a part-time basis only.• The certificate program has no requirement for a foreign language elective. Such an elective, as offered in the Conestoga degree, will make students more effective in an international environment.	

3.	Institution: Seneca College
Program Name & Credential Granted: Accounting and Information Technology, Ontario College Graduate Certificate	
Program Description: With your graduate certificate in Accounting and Information Technology Systems from Seneca, you will be poised to succeed in the world of accounting and finance. Upon graduation, your career path could lead you into any of the large financial institutions, banks, insurance companies, into government departments, private and public large corporations' finance and accounting departments, international trading companies or multinational corporations. You will be ready to assume the responsibilities of a senior project accountant, general accountant, assistant or divisional controller, accounting systems administrator, production or financial controller or run your own company.	
Similarities: <ul style="list-style-type: none">• Both programs provide courses eligible for full transfer credits for level four courses in the Certified General Accountants program of studies.• Both programs have a secondary focus on information technology.	
Differences: <ul style="list-style-type: none">• The certificate program does not directly lead to a degree which is required for professional accountants and auditors.• The certificate program does not include the first three levels of the CGA program of studies and does not include the last level.• The certificate program does not meet educational requirements for the other four professional designations.• The certificate program has no requirement for work experience.• The certificate program is subject to continuation of an articulation agreement between CGA Canada and SAIT which is already in the termination process.• The certificate program has no requirement for a foreign language elective. Such an elective, as offered in the Conestoga degree, will make students more effective in an international environment.	

4.	Institution: Fanshawe College, Niagara College, Canadore College, Centennial College, George Brown College, Georgian College, Northern College, Conestoga College, Fleming College, Lambton College, Sheridan College, St. Clair College, St. Lawrence College, Confederation College, Algonquin College, Cambrian College, Humber College
Program Name & Credential Granted: Business Administration – Accounting, Ontario College Advanced Diploma	
Program Description: "Copyright © Queen's Printer for Ontario" Graduates of Business Administration – Accounting Programs carry out accounting functions within the broader context of the Canadian business environment. Graduates have therefore demonstrated achievement of vocational learning outcomes which relate to both business in general and accounting in particular. Graduates are able to apply computer, communication, and mathematical skills and employ management accounting techniques to support accounting activities including the maintenance of accounting records and the preparation of financial statements and individual tax returns. In addition, graduates are able to perform a number of more complex functions including applying principles of financial analysis, planning, and control; using analytical and evaluation skills to support a variety of management functions; and collaborating in the design of an organization's system of internal control. Graduates of Business Administration – Accounting Programs work in a broad range of employment settings in all sectors of business and industry including banks and other financial institutions, government offices, public accounting firms, small business, self-employment, tax preparation firms, and financial planning firms.	
Similarities: <ul style="list-style-type: none">• Most diploma programs provide courses eligible for full transfer credits for levels one to three courses in the Certified General Accountants program of studies.• All of the programs have an emphasis in accounting.	
Differences: <ul style="list-style-type: none">• The diploma programs do not lead to a degree which is required for professional accountants and auditors.• The diploma programs do not include the last two levels of the CGA program of studies although some have courses that receive partial credit.• The diploma programs do not meet educational requirements for the other four professional designations.• Some of the diploma programs have no requirement for work experience.• None of the diploma programs have an emphasis in auditing and information technology. <p>The diploma programs have no requirement for a foreign language elective. Such an elective, as offered in the Conestoga degree, will make students more effective in an international environment.</p>	

5.	Institution: Fanshawe College, Canadore College, Centennial College, George Brown College, Georgian College, Northern College, Sheridan College, St. Clair College, Confederation College, Algonquin College, Sault College, Humber College, Mohawk College, Seneca College, Loyalist College
Program Name & Credential Granted: Business – Accounting, Ontario College Diploma	
Program Description: "Copyright © Queen's Printer for Ontario" Graduates of Business – Accounting Programs carry out accounting functions within the broader context of the Canadian business environment. Graduates have therefore demonstrated achievement of vocational learning outcomes which relate to both business in general and accounting in particular. Graduates are able to apply computer, communication, and mathematical skills and employ management accounting techniques to support accounting activities including the maintenance of accounting records and the preparation of financial statements and individual tax returns. Graduates of Business – Accounting work in a broad range of employment settings in all sectors of business and industry including banks and other financial institutions, government offices, public accounting firms, small business, self-employment, tax preparation firms, and financial planning firms.	
Similarities: <ul style="list-style-type: none">• The diploma programs provide courses eligible for full transfer credits for most of levels one to three courses in the Certified General Accountants program of studies.• All of the programs have an emphasis in accounting.	
Differences: <ul style="list-style-type: none">• The diploma programs do not lead to a degree which is required for professional accountants and auditors.• The diploma programs do not include the last two levels of the CGA program of studies.• The diploma programs do not meet educational requirements for the other four professional designations.• Most diploma programs have no requirement for work experience.• None of the diploma programs have an emphasis in auditing and information technology.• The diploma programs have no requirement for a foreign language elective. Such an elective, as offered in the Conestoga degree, will make students more effective in an international environment.	

6.	Institution: Seneca College
Program Name & Credential Granted: Bachelor of Applied Business – International Accounting and Finance, Degree	
Program Description: Graduates of this program will be provided with a unique accounting education enabling immediate, practical application in the Canadian and global business environment. Graduates will also possess depth and breadth of knowledge in the areas of business, finance and technology. They will also develop effective critical thinking, problem solving, communication, interpersonal and team skills, using accounting and financial skills as a tool, while leading to professional certification, either the CA, CGA, CMA or CPA certification and/or certification in Canadian Securities - foundation for success in the financial world. Graduates will be able to work in such professionally focused positions as: small business controller, divisional and corporate accountant, accountant technology analyst, investment accountant, international financial analyst and will be qualified to pursue a high demand professional accounting designation such as the CA, CGA, CMA or CPA certification and/or the Canadian Securities Certification (CSC).	
Similarities: <ul style="list-style-type: none">• Both programs have an emphasis in accounting, but there was less emphasis on managerial accounting in the Seneca applied degree program.• Both programs have an international focus.• Both programs require work experience.	
Differences: <ul style="list-style-type: none">• The Seneca program does not have an emphasis in auditing or information technology.• The Seneca program does not have the breadth of business courses that the Conestoga program has.• The Seneca program does not prepare graduates to obtain professional internal or information systems auditor designations.• The Seneca program covers 44% of the core courses required for the CA designation and 78% for the CGA designation. Coverage for the CMA designation was not determined.• The Seneca program has no requirement for a foreign language elective. Such an elective, as offered in the Conestoga degree, will make students more effective in an international environment.	

7.	Institution: George Brown College
Program Name & Credential Granted: Bachelor of Applied Business – Financial Services (majoring in Accounting), Degree	
Program Description: The Bachelor of Applied Business (Financial Services) degree was developed with employers to create graduates who can thrive in today's financial services industry. This exciting degree offers the only applied degree in Financial Services in Ontario that includes majors in Accounting, Personal Financial Planning, and Financial Services management and Administration. The Bachelor of Applied Business degree is recognized by the institute of Chartered Accountants of Ontario and the Certified General Accountants Association of Canada.	
Similarities: <ul style="list-style-type: none">• Both programs have an accounting emphasis.• Both programs earn substantial transfer credits to two professional accounting designations.• Both programs include work experience.	
Differences: <ul style="list-style-type: none">• The George Brown program does not emphasize auditing and information technology.• The George Brown program does not prepare graduates to obtain professional internal or information systems auditor designations or designation as a Certified Management Accountant.• The George Brown program has no requirement for a foreign language elective. Such an elective, as offered in the Conestoga degree, will make students more effective in an international environment.	

Note – this one is not taking applications for Sept 2008

8.	Institution: Algonquin College
Program Name & Credential Granted: Professional Accounting, Diploma	
Program Description: This non-semestered diploma program is designed to train students to work in accounting and pursue the Certified General Accountant (CGA) designation. This program enables students to complete a two-year diploma program in one year plus earn credits towards the requirements of the Certified General Accountants' Association program of professional studies. Depending upon academic achievement, graduates may earn credits equivalent to the first three levels of the CGA program. Level 3 CGA is a recognized level of competence in the accounting industry offering competitive salaries and positions. Due to the intensive nature of this program, students must be highly motivated and be prepared to spend a great deal of time on their studies. It is especially suited to mature students who are motivated to pursue a career in accounting as a career change or re-enter the work force in the accounting field.	
Similarities: <ul style="list-style-type: none">• Both programs include courses that obtain transfer credits for the first three levels of the CGA program of studies.	
Differences: <ul style="list-style-type: none">• Algonquin's program, which contains few courses other than those that get transfer credit for the first three levels of the CGA program of studies, does not have the breadth that the proposed degree program has.• The Algonquin program does not emphasize auditing and information technology.• The Algonquin program does not prepare graduates to obtain professional internal or information systems auditor designations or designation as a Certified Management Accountant or Chartered Accountant.• Algonquin's program has no requirement for work experience.• Algonquin's program does not lead to a degree which is required for professional accountants and auditors.• The Algonquin program has no requirement for a foreign language elective. Such an elective, as offered in the Conestoga degree, will make students more effective in an international environment.	

9.	Institution: Conestoga College
Program Name & Credential Granted: Professional Accounting Practice, Ontario College Graduate Certificate	
Program Description: This program is designed to provide graduates of diploma programs other than accounting, or people employed in business, with the foundation studies to become a professional accountant. The courses will meet the academic requirements to obtain transfer credits for the first three levels of the CGA Program of Studies.	
Similarities: <ul style="list-style-type: none">• Both programs include courses that obtain transfer credits for the first three levels of the CGA program of studies.	
Differences: <ul style="list-style-type: none">• The certificate program, which contains few courses other than those that get transfer credit for the first three levels of the CGA program of studies, does not have the breadth that the proposed degree program has.• The certificate program does not emphasize auditing and information technology.• The certificate program does not prepare graduates to obtain professional internal or information systems auditor designations or designation as a Certified Management Accountant or Chartered Accountant.• The certificate program has no requirement for work experience.• The certificate program does not lead to a degree which is required for professional accountants and auditors.• The certificate program has no requirement for a foreign language elective. Such an elective, as offered in the Conestoga degree, will make students more effective in an international environment.	

Appendix 15.2: Similar/Related University Programs

Competitive Comparison of University Programs

The majority of universities in Ontario offer a Business degree. Most are of a general nature and do not compare with the proposed degree offering from Conestoga. Those with primarily an Accounting emphasis, or the possibility of an Accounting or Audit emphasis are reviewed here.

1.	Institution: Brock University
Program Name & Credential Granted: Accounting: Bachelor of Accounting	
Program Description: The Bachelor of Accounting program is designed for students pursuing a career as a Chartered Accountant. The program is professionally oriented and combines studies in Accounting and other Business disciplines with studies in the Social Sciences, Humanities, Mathematics and Science. The Bachelor of Accounting Co-Op program is the second largest in Ontario and is fully accredited by the Institute of Chartered Accountants of Ontario. The academic and work study program includes all of the course requirements of the BAcc degree, as well as four work term placements, equivalent to sixteen to twenty of the thirty months required to receive your professional CA designation. To ensure every student of the co-op stream receives the coaching and support needed to make the transition from school to work, spaces are limited. Students applying to the program will be selected on the basis of their academic performance, skills and attributes. Each of the work terms completed is either four or eight months in duration, and are generally situated during tax season so as to provide an increased learning experience for the student, and improved productivity for the employer CA firm. Work terms give students experience in a variety of areas including tax, and auditing.	
Similarities: <ul style="list-style-type: none"> • Educational requirements for CGA, CA, CMA • Co-op available • Co-op can contribute to professional work requirements 	
Differences: <ul style="list-style-type: none"> • Co-op is optional • Curriculum is traditional professional accounting related only – no emphasis on internal audit or information technology • International exposure is optional 	

2.	Institution: Carleton University
Program Name & Credential Granted: BComm., Accounting Concentration: Bachelor of Commerce	
<p>Program Description: Students who successfully complete Spratt's Bachelor of Commerce with a concentration in accounting can complete all of the academic courses required to write the professional entry exams for accreditation as a Chartered Accountant (CA) or Certified Management Accountant (CMA). Students interested in pursuing a Certified General Accountant (CGA) designation after graduation will be able to enroll in Level 4 of the CGA program.</p> <p>You can combine accounting with another concentration offered by Spratt, or add a minor (such as economics, statistics or law) to your degree, giving you even greater career flexibility!</p> <p>Students also have the option of studying abroad for up to one year at one of Carleton University's 84 partner institutions located in 29 countries around the world.</p>	
<p>Similarities:</p> <ul style="list-style-type: none"> • Available international study period • Meets educational requirements for CA, CMA • Optional international experience • Optional co-op 	
<p>Differences:</p> <ul style="list-style-type: none"> • Does not meet educational requirements for CGA, CIA, CISA • No required co-op • No internal audit focus • No IT focus • Co-op not required 	
3.	Institution: Lakehead University
Program Name & Credential Granted: Bachelor of Commerce, Accounting Major	
<p>Program Description: The Honours Bachelor of Commerce degree program has been designed to provide students with exposure to all aspects of management in business and industry. The objective of the program is to adequately prepare students to deal with the increasingly complex and dynamic environment in which business and industry must operate. Hence, considerable emphasis is placed on techniques and conceptual analytical skills which increase an individual's ability to cope with change and uncertainty. Consistent with this emphasis, focus is placed on the more creative aspects of decision-making and problem-solving in a business context. The program has a strong core of required courses designed to familiarize students with the broad scope of management functions. In addition, individuals will be required to select a major area of study. Majors include: Accounting, General Management, Human Resources Management/Industrial Relations, Information Systems, Marketing, Business Economics, Business Finance, and International Business.</p> <p>In addition to selecting a major, students may select a minor as part of their program.</p>	

Minors consist of 3 or 4 specified half-course equivalents beyond the second year level. Minors are available in Business Finance, Human Resources Management/Industrial Relations, Marketing, and Accounting.

Students may only register in the minor programs in years 3 and/or 4 of the Bachelor of Commerce Program. To obtain a minor designation within their program of studies, students must successfully complete the designated courses.

Special Honours Bachelor of Commerce five year, co-operative programs are available for interested and qualified students in Business Finance, Human Resources Management/Industrial Relations, Information Systems, and Marketing. Students may apply for admission to the program upon satisfactory completion of courses specified within the chosen discipline. Students accepted into the co-operative program will be required to successfully complete all required academic course work and four additional required work term placements.

Accounting is the process of gathering, measuring, interpreting, and communicating information to enable others inside and outside a firm to make informed decisions. Accounting information and interpretation of financial reports affect business decisions ranging from adjusting inventory to the payment of dividends.

At the Faculty of Business Administration, theory and practice are integrated to expand your understanding of the creation, uses, and limitations of financial and managerial accounting. Courses are continually updated to reflect changes in accounting standards and theories, and focus on the evolution of accounting thought rather than its technical details. Honours Bachelor of Commerce students with the required accounting courses are exempt from the first of two entrance exams for the Certified Management Accountant professional designation.

Similarities:

- Concentration in Accounting
- Provides credit toward professional certification (CMA)

Differences:

- No required co-op
- Provides no explicit credit toward CA, CGA, CIA, CISA
- No concentration in Auditing
- No concentration in Information Technology
- No international focus

4.	Institution: McMaster University
Program Name & Credential Granted: Honours Bachelor of Commerce – Accounting Minor	
Program Description: The DeGroote School of Business gives students a sound understanding of business functions and their relationships. In their undergraduate studies, students can choose to courses from six different areas of commerce: accounting, finance, marketing, entrepreneurship, human resources and information technology. Students can specialize in one area or combine a variety of business disciplines. <ul style="list-style-type: none">• Four-year program• Leads to the Honours Bachelor of Commerce (Honours B.Com.) degree• Provides substantial concentration in business subjects beyond the essential core of studies <p>DeGroote's innovative approach to education and training begins in the classroom, where Commerce students learn the fundamental concepts of business. After successfully completing the third year of our four year program, students can choose to embark upon a new education - an education in the workplace.</p> <p>Internship is a unique opportunity for students to develop hands-on experience with host employers for 8, 12, or 16 months. This program was created in 1994 to complement DeGroote's focus on experiential education by enhancing a student's classroom learning with real world paid opportunities in the business community.</p>	
Similarities: <ul style="list-style-type: none">• Broad business background• Optional internship• Enhanced emphasis on accounting	
Differences: <ul style="list-style-type: none">• No required co-op• No emphasis on internal audit and information technology• No documented compliance with professional requirements	

5. Institution: Nipissing University
Program Name & Credential Granted: Bachelor of Business Administration
Program Description: Prior to commencing the second year of study, students must decide if they wish to graduate with either a BBA, or with a BBA that has a stream. This stream will be noted on the student's graduation diploma. Nipissing BBA students have a choice of specializing in either Accounting, Economics, Human Resource Management, Marketing or Technology Management. Should students wish to specialize in one of the streams, they must complete a specific series of courses, chosen from the groups below, during their second, third and fourth years of study. Students are required to declare whether or not they will pursue a stream, prior to registering for their third year of studies. For each stream, there will be a faculty member responsible for co-ordinating student intake, questions, and course-related concerns. A graduate with a Bachelor of Business Administration or Bachelor of Business Administration (Honours), students must complete 120 credits, including 63 credits of core requirements. Prior to commencing the second year of study, students must decide if they wish to graduate with either a BBA, or with a BBA that has a stream. This stream will be noted on the student's graduation diploma. Nipissing BBA students have a choice of specializing in either Accounting, Economics, Human Resource Management, Marketing or Technology Management. Should students wish to specialize in one of the streams, they must complete a specific series of courses, chosen from the groups below, during their second, third and fourth years of study. Students are required to declare whether or not they will pursue a stream, prior to registering for their third year of studies. For each stream, there will be a faculty member responsible for co-ordinating student intake, questions, and course-related concerns. In addition to the 12 credits of accounting in the core, students must complete 24 credits during their second, third and fourth years of study, as follows: ADMN 2106 Intermediate Accounting I 3 cr. ADMN 2107 Intermediate Accounting II 3 cr. ADMN 2147 Management Accounting and Control II 3 cr. Fifteen credits from the following: ADMN 3127 Accounting Information Systems 3 cr. ADMN 4816 Personal Taxation 3 cr. ADMN 4817 Corporate Taxation 3 cr.

ADMN 4827 Auditing 3 cr.

ADMN 4836 Advanced Accounting Topics I 3 cr.

ADMN 4837 Advanced Accounting Topics II 3 cr.

ADMN 4887 Advanced Management Accounting 3 cr.

ADMN 4926 Information Systems Auditing and Assurance 3 cr.

ADMN 4927 Advanced Auditing 3 cr.

Students intending to pursue an accounting designation are strongly advised to take ADMN 2106, ADMN 2107 and ADMN 2147 in their second year. Students should consult with the faculty co-ordinator regarding courses. If students are pursuing a professional accounting designation, they should ensure they are meeting the entrance requirements for the specific designation.

*Students without any prior background in accounting will be required to take ADMN 1106 Introductory Financial Accounting I in preparation for ADMN 1107 Introductory Financial Accounting II.

Similarities:

- Students are able to obtain a four-year business degree with a major in accounting.

Differences:

- The program does not provide complete educational requirements for an Accounting or Internal Audit designation.
- There is no emphasis on internal audit.
- There is no co-op required.
- There is no emphasis on information technology.

6.	Institution: University of Ottawa
Program Name & Credential Granted: Honours Bachelor of Commerce with Specialization in Accounting	
Program Description: If you decide to specialize in accounting you may also wish to join one of the professional accounting bodies such as the Canadian Institute of Chartered Accountants, the Certified General Accountants or the Society of Management Accountants of Canada. Many of the courses you take within your program may count toward a professional designation. However, some of the courses required by the professional associations are not necessarily required in our Accounting program. Those courses can therefore be taken as electives or as additional courses to your program. Brochures are available at the Telfer School of Management's Student Services Centre for consultation. Since there is a common core of courses in all bachelor programs of the school, your decision to specialize in accounting may be postponed until the fall session or the winter session of the second year. The course ADM2342 Intermediate Accounting I sets the stage for further studies in the area; you must take this course during the winter of the second year. Within the accounting program, you may decide to take the regular program or you may be interested in applying to the co-operative program.	
Similarities: <ul style="list-style-type: none">• Four-year honours degree with an emphasis in Accounting.• Optional co-op.• One course in information technology audit.	
Differences: <ul style="list-style-type: none">• No mandatory requirement.• No emphasis on internal audit• No emphasis on information technology• No completion of educational requirements for Accounting or Audit designations.	

7.	Institution: Queen's University
Program Name & Credential Granted: Bachelor of Commerce	
Program Description: The Commerce curriculum provides a solid foundation of management fundamentals across all aspects of business, and the opportunity to specialize in your particular area or areas of interest. Additionally, each year you will have the opportunity to choose electives from the Faculty of Arts & Science, which will broaden your perspective beyond business. You may choose courses that suit your individual interests and strengths – from music to psychology to languages, the options are practically endless. In Years 1 and 2, most of your course load will be comprised of required Commerce courses, which lay the foundation for Commerce electives in years 3 and 4. The following table shows course and credit requirements by year.	
Similarities: <ul style="list-style-type: none">• Four-year honours degree• Ability to add additional Accounting courses• Ability to add IT audit course	
Differences: <ul style="list-style-type: none">• No concentration in internal audit• Limited concentration on information technology• Does not provide complete educational requirements for Accounting and Audit designations.	

8.	Institution: Ryerson University
Program Name & Credential Granted: Bachelor of Commerce: Accounting Major	
Program Description: The Ted Rogers School of Business Management's BComm program strives to give each student a practical and comprehensive knowledge of all basic functions of business, an awareness of social, political, and economic issues facing contemporary society, a questioning attitude to encourage and assist change, an ability to employ analytical skills for decision-making, and a desire to continue to learn and develop. Some graduates go into industry, government, or nonprofit organizations that need intelligent, dedicated graduates who are practically oriented, immediately useful, and capable of further personal development through advanced formal education or by promotion to senior job responsibilities. Others elect to open their own businesses rather than work for others. Others elect to go on to graduate school or to obtain professional designations. The first two semesters are common to all students. They are intended to provide students with a general overview of business in society, introduce them to all the basic business functions, and develop their awareness of social, human and economic issues through the introduction of the liberal studies. In the third semester, students enter their specialization in one of: Accounting, Economics and Management Science, Entrepreneurship and Innovation, Finance, Human Resources Management, Management and Enterprise Development, or Marketing Management. Please note that some majors have specific entrance requirements. The specialization started in the third semester is continued throughout the remainder of the program. The links below provide the detailed requirements for each major.	
Similarities: <ul style="list-style-type: none">• Accounting major• Some courses in internal audit	
Differences: <ul style="list-style-type: none">• No mandatory co-op• No emphasis on internal audit• No emphasis on information technology• No direct completion of professional education	

9.	Institution: University of Toronto
Program Name & Credential Granted: Bachelor of Commerce	
Program Description: The Rotman Commerce Program is jointly offered by the Faculty of Arts & Science and the Rotman School of Management Faculty from the Rotman School of Management who teach in the Rotman Commerce Program are listed below. The Rotman Commerce Program at the University of Toronto offers an innovative and integrative curriculum with a global perspective for an enriched professional undergraduate experience. The program explores the role of commerce in modern society while developing skill and confidence in analysis, effective communications and decision making. The Bachelor of Commerce degree builds on a common foundation of business and liberal arts courses. Rotman Commerce students go on to specialize in one of three programs: finance and economics, management, or accounting. Each stream combines career-oriented courses in management and applied economics with a variety of advanced courses in the Arts & Sciences. The balance assures graduates of a solid understanding of business and modern society along with a command of critical skills in decision-making and organizational leadership. The Major in Commerce provides students with a foundation in business while allowing them to concentrate in another discipline within Arts & Science. Rotman Commerce graduates frequently become economists, accountants, actuaries, financial analysts, marketing analysts, managers of firms and government, or proprietors of small businesses. Some commerce students elect to undertake post-graduate studies in the form of further university education: law schools and MBA programs have been particularly favoured destinations of recent graduates. This is a four-year Honours program. To qualify for a Bachelor of Commerce degree, a student must: (a) Complete twenty full-course equivalents, including no more than six 100-series courses; (b) Complete one of the Specialist programs - Management, Finance and Economics, or Accounting (see below); (c) Complete the Faculty Distribution Requirement for B.Com. students (see below); (d) Complete ten full course equivalents from Management (RSM/MGT/COM) and ten full course equivalents from disciplines outside of RSM/MGT/COM which include Economics (ECO) and other Arts & Science courses. (e) Obtain standing (i.e., complete with a grade of 50% or more) in at least six 300- or 400-series courses, including at least one 400-series course. No more than one 300+series transfer credit may be counted towards these six. (Students participating in	

an approved exchange program may count all 300+ transfer credits from the exchange towards the required six.)

(f) Achieve a cumulative GPA of 1.85 or more by the time of graduation.

Similarities:

- Four-year honours degree
- Major in Accounting
- Compliance with some professional educational requirements in Accounting

Differences:

- No mandatory co-op
- No emphasis on internal audit
- No emphasis on information technology
- No formal compliance with professional educational requirements
- No formal international involvement

10. Institution: University of Waterloo
Program Name & Credential Granted: Accounting & Financial Management: Bachelor of Arts in Financial Management
Program Description: program details <ul style="list-style-type: none">* niche program that combines accounting, financial management with business* preparation for:<ul style="list-style-type: none">o your CA, CMA or CFA designationo direct entry into the workforceo further studies in our 8-month Master of Accounting* focused co-op sequences - Financial Management and Public Accounting* specializations - public accounting, management accounting or finance* apply to AFM using the following OUAC codes:<ul style="list-style-type: none">o Accounting & Financial Management - Financial Management co-op (WFM)o Accounting & Financial Management - Public Accounting co-op (WPA)* NOTE: You can only apply to either Financial Management (WFM) OR Public Accounting (WPA). You cannot apply to both. co-op sequences <ul style="list-style-type: none">* build a résumé that reflects your career interests through AFM's Public Accounting or Financial Management co-op sequence* choose Public Accounting co-op if you plan to become a Chartered Accountant* choose Financial Management co-op if your goal is a Certified Management Accountant or Chartered Financial Analyst designation, or direct entry into the workforce* NOTE: You cannot switch from the FM stream to the PA stream or vice versa once you've begun your studies. Make your application choice carefully. specializations <ul style="list-style-type: none">* Public accounting specialization - you'll develop greater expertise in the auditing, tax and financial reporting areas* Management accounting specialization - you'll learn how to plan and control an organization's finances and how to predict the cost of producing a product* Finance specialization - you'll learn to determine what makes a good investment, where your organization's money comes from and how your organization will pay its

shareholders.

exemptions

UW has received special recognition from both the Institute of Chartered Accountants of Ontario (ICAO) and the Certified Management Accountants of Ontario (CMA-Ontario).

As the only university that's professionally accredited by the ICAO, UW students are exempt from:

- * 51 credit study hours
- * the ICAO Summer School program,
- * the Core Knowledge Exam, and
- * up to 16 months of work experience

As one of 10 programs accredited by CMA-Ontario, AFM students are exempt from:

- * CMA Entrance Exam, and
- * Phase I & II of the Strategic Leadership Program.

To take advantage of these exemptions and to put yourself on the fast track to achieving your career goals, you must complete both your BAFM and MAcc degrees at Waterloo.

Similarities:

- Four-year honours degree
- Mandatory co-op
- Full completion of ICAO educational requirements

Differences:

- No formal complete educational requirements for three professional Accounting bodies
- No emphasis on internal audit
- No emphasis on information technology
- No international emphasis

11.	Institution: University of Western Ontario
Program Name & Credential Granted: Bachelor of Management and Organizational Studies	
Program Description: BMOS is unique in Canada as an undergraduate degree program dedicated to the proven philosophy that students are best equipped for careers in management when their academic training combines conventional business subjects with a strong foundation in the social sciences which focus on human behaviour. It is the perfect combination for anyone entering today's global marketplace. A BMOS Degree will equip you with valuable skills in accounting, finance, marketing, operations management, human resources management, and strategic management. Major in Accounting Earn the degree credits you need to become a CA, CMA, or CGA, while developing valuable management skills.	
Similarities: <ul style="list-style-type: none">• Four-year honours degree• Emphasis on Accounting• Courses count toward professional Accounting Designations	
Differences: <ul style="list-style-type: none">• No mandatory co-op• No emphasis on internal audit• No emphasis on information technology	

12.	<p>Institution: Wilfrid Laurier University</p>
<p>Program Name & Credential Granted: Bachelor of Business Administration (Leading to Chartered Accountancy Designation)</p>	
<p>Program Description: The BBA program is based on the concept that a general education involving an exposure to the liberal arts and sciences is essential for a career in management and for the complete development of an individual. The management portion of the BBA program emphasizes two main objectives for its students: first, on graduation, to prepare for meaningful responsibility immediately and second, to build a foundation for a career in management. The BBA program consists of 20.0 credits (or equivalent). There are 11.0 Business credits of which 8.5 are required and 2.5 are electives. Of the remaining 9.0 credits, 3.0 are required non-business credits, 5.0 are non-business electives and 1.0 is comprised of either business or non-business electives.</p> <p>The Co-op Option provides an opportunity for participants to integrate their academic studies with work experience in co-operating organizations.</p> <p>Students in the Business and Math double degree program begin their first four-month work term in the winter term of Year 2. Co-op students in other programs begin their alternating sequence of work and study terms at the end of Year 2. Honours Business Administration and Honours BA Economics co-op students accumulate 12 months of practical work experience through three work terms of four months each, and graduate four months after students in the regular sequence. Co-op students in the Honours BBA and HCCE double degree program and the Honours BBA (WLU) and Honours BMath (UW) double degree program accumulate 12 to 16 months of practical work experience through three to four work terms of four months each, and graduate within four and two-thirds to five years.</p> <p>To obtain the co-op designation, students must complete successfully all the requirements of both their academic program and the option. Students completing the option will have the notation "Co-operative Option" appended to their transcripts and noted on their degree. No academic credit is given for participation in co-op.</p> <p>Students wishing to enter the accounting profession can take most of the courses required by the Institute of Chartered Accountants of Ontario, the Society of Management Accountants of Ontario, and the Certified General Accountants Association of Ontario as credits towards the BBA degree. Specific course requirements can be obtained from the Undergraduate Programs Office in the Department of Business.</p>	
<p>Similarities:</p> <ul style="list-style-type: none"> • Four-year honours degree • Emphasis on Accounting leading to a professional designation • Co-op is available 	
<p>Differences:</p> <ul style="list-style-type: none"> • No mandatory co-op • No emphasis on internal audit • No emphasis on information technology 	

13.	Institution: University of Windsor
Program Name & Credential Granted: Bachelor of Business Studies – Accounting Track	
Program Description: This program is restricted to graduates of three-year business diploma programs from colleges of applied arts and technology with a major in accounting and a minimum cumulative average of B or 70 percent. Those who qualify are granted twenty unspecified semester course equivalents towards this thirty-three-course degree. The program requirements can be completed in three terms of full-time study or through Flexible Learning. Completion of the Bachelor of Commerce (Honours Business Administration) would require an additional seven courses. Students may retain only one of these degrees.	
Similarities: <ul style="list-style-type: none">• Emphasis on Accounting	
Differences: <ul style="list-style-type: none">• Three-year degree• Students must have a college diploma in Accounting for entry• No co-op available• No emphasis on internal audit• No emphasis on information technology	

14.	Institution: University of Windsor
Program Name & Credential Granted: Bachelor of Commerce	
Program Description: Students are admitted into the Bachelor of Commerce Co-op Program either directly out of their Grade 12 (or equivalent) Year, or in the Fall term of their second year of study in the Odette School of Business Administration. The Co-operative option is not available for the Honours Business and Economics or the Commerce for University Graduates program. Admission to the Program is competitive. Students applying from secondary school will be admitted based on academic achievement (typically, a minimum of 75% is required). Second-year students will complete a co-op application form and may be invited to an interview. Students admitted to the Program must maintain a major average of 8.0 or better and a cumulative average of 6.0 or better, and must successfully complete three paid work terms to remain in the Co-op Program. To remain in the Co-op program only one outstanding "F" grade is permitted. The Institute of Chartered Accountants of Ontario, the Society of Management Accountants of Ontario and the Certified General Accountants' Association of Ontario grant graduates of the Bachelor of Commerce program credits towards professional certification for the satisfactory completion of certain Business Administration courses. A faculty advisor in Accounting should be consulted with respect to the specific exemptions available.	
Similarities: <ul style="list-style-type: none">• Four-year degree• Concentration in Accounting available• Credit toward professional Accounting designations available• Co-op stream available	
Differences: <ul style="list-style-type: none">• No emphasis on internal auditing• No emphasis on information technology	

15. Institution: York University
Program Name & Credential Granted: Bachelor of Administration Studies (Specialized Honours) – Accounting Stream
Program Description: The Accounting stream within the Specialized Honours BAS degree program is ideal for individuals seeking to develop comprehensive knowledge in a variety of accounting areas. The Accounting program provides you with specialized knowledge in managerial accounting, income taxation, finance, auditing and analysis in addition to general business and management practices. Utilizing in-class lectures, case studies and computer simulations, Atkinson’s Accounting program is a recognized leader in providing quality preparation for several professional designations including those of Chartered Accountant, Certified Management Accountant and Certified General Accountant. In fact, through its affiliation with several professional associations, you can even complete both your degree and the coursework portion of the professional designation requirements simultaneously.
Similarities: <ul style="list-style-type: none">• Honours level degree• Some credit toward professional Accounting designations• Available internal and information technology audit courses
Differences: <ul style="list-style-type: none">• No mandatory co-op• No concentration on internal audit• No concentration on information technology

16.	<p>Institution: York University</p>
<p>Program Name & Credential Granted: Bachelor of Business Administration / International Bachelor of Business Administration</p>	
<p>Program Description: The Bachelor of Business Administration program at the Schulich School of Business provides a thorough, rigorous education in management, combined with a broad liberal arts education. Students study business from day one with first year courses in Applied Business Ethics, Business History, Financial Accounting, Microeconomics and Macroeconomics.</p> <p>If you're thinking of working abroad or pursuing a career with a multinational corporation, the iBBA's required international study term and language study components provide ideal preparation.</p> <p>By carefully selecting management elective courses in upper years, you can specialize in one or more of the following areas of specialization:</p> <ul style="list-style-type: none"> * Accounting * Economics * Entrepreneurship & Family Business * Finance * Marketing * Operations Management & Information Systems * Organizational Behaviour/Industrial Relations <p>Accounting lets you work toward one of the three professional accounting designations: Chartered Accountant (CA), Certified Management Accountant (CMA) or Certified General Accountant (CGA) - through courses in financial and managerial accounting, taxation and auditing. Canada's leading accounting textbooks were written by faculty members.</p> <p>Graduates specializing in accounting have followed career paths leading to positions such as chief financial officer, underwriter, pension administrator, professional accountant. Furthermore, there is a 95% success rate among Schulich BBA/iBBA students who write the UFE exam.</p>	
<p>Similarities:</p> <ul style="list-style-type: none"> • Four-year honours degree • Students can emphasize Financial Accounting • Some credits toward professional Accounting designations 	
<p>Differences:</p> <ul style="list-style-type: none"> • No mandatory co-op • No emphasis on internal audit • No emphasis on information technology 	