



**FOR APPROVAL**

**PUBLIC**

**OPEN SESSION**

**TO:** Committee on Academic Policy and Programs

**SPONSOR:** Susan McCahan, Vice-Provost, Academic Programs  
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**PRESENTER:** Same as above  
**CONTACT INFO:**

**DATE:** December 6, 2019 for January 14, 2020

**AGENDA ITEM:** 6

**ITEM IDENTIFICATION:**

Proposal for the closure of the Diploma in Investigative and Forensic Accounting, University of Toronto Mississauga

**JURISDICTIONAL INFORMATION:**

The Committee on Academic Policy and Programs approves the closure of diploma programs (*AP&P Terms of Reference, Section 4.4.b.ii*)

**GOVERNANCE PATH:**

1. Academic Affairs Committee, UTM [for recommendation] (January 13, 2020)
2. **Committee on Academic Policy and Programs [for approval] (January 14, 2020)**

**PREVIOUS ACTION TAKEN:**

The proposal to close the Diploma in Investigative and Forensic Accounting (DIFA) was approved at the University of Toronto Mississauga Academic Affairs Committee meeting on January 13, 2020.

**HIGHLIGHTS:**

This is a proposal to close the Diploma in Investigative and Forensic Accounting (DIFA) program. DIFA is a standalone, direct-entry diploma offered by the Institute of Management & Innovation, University of Toronto Mississauga. Admissions to the DIFA were administratively suspended as of February 2017. The proposed effective date of the closure is April 30, 2022.

This closure proposal is the last step to transition from the DIFA to the Master of Forensic Accounting (MFAcc) degree program. DIFA was created in 2001 to provide students with

education in investigative and forensic accounting. Close to 300 students have graduated from the diploma program. Since the diploma was created, new curriculum requirements have emerged for the Certified in Financial Forensics (CFF) credentials, which set the minimum educational preparation at a master's degree level. Upon review of the investigative and forensic accounting field, it was determined that a master's-level program should be introduced to replace DIFA. The development of the MFAcc was built on the DIFA and incorporated new academic content informed by the expanded scope of the field, and material from cognate disciplines such as law, sociology and psychology. In 2017, the MFAcc program was launched. The last cohort of DIFA students was accepted in 2016-2017 and potential applicants were able to apply to the master's degree program.

The development of the MFAcc involved formal and informal consultation with DIFA students, DIFA graduates, senior members of the IFA profession, employers, and representatives of the professional accounting bodies. These consultations were supportive of the transition from the DIFA towards the MFAcc.

Currently there are three active students in the DIFA Program and one inactive student who could reinstate and complete the requirements under SGS regulations. The active and inactive students have been contacted directly by DIFA/ MFAcc administrators, apprised of the situation, and advised of the best course of action to efficiently complete their requirements. The effective date of closure, April 30, 2022, is aligned with when students must have completed the program according to SGS extension regulations.

#### **FINANCIAL IMPLICATIONS:**

There are no negative implications to the diploma proposal closure.

#### **RECOMMENDATION:**

Be it Resolved

THAT the proposed closure of the Diploma in Investigative and Forensic Accounting (DIFA), University of Toronto Mississauga dated December 11, 2019, to which admissions were administratively suspended in February 2017, be approved with an anticipated program closure date of April 30, 2022.

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#### **DOCUMENTATION PROVIDED:**

- *Cover*
- *Proposal for the closure of the Diploma in Investigative and Forensic Accounting (DIFA), University of Toronto Mississauga*



## University of Toronto Proposal for the Closure of an Existing Program (Graduate or Undergraduate)

*(This template has been developed in line with the University of Toronto's Quality Assurance Process.)*

*The process followed for the closure of any program is the same as that required for the approval of any new such program.*

<b>Closure Proposed:</b>	Diploma in Investigative & Forensic Accounting (DIFA), graduate diploma program
<b>Department / Unit (if applicable):</b>	Institute for Management and Innovation (IMI)
<b>Faculty / Academic Division:</b>	University of Toronto Mississauga (UTM)
<b>Faculty / Academic Division contact:</b>	Yen Du Program & Curriculum Officer <a href="mailto:yen.du@utoronto.ca">yen.du@utoronto.ca</a>
<b>Dean's Office contact:</b>	Yen Du Program & Curriculum Officer <a href="mailto:yen.du@utoronto.ca">yen.du@utoronto.ca</a>
<b>Department / Unit contact:</b>	Soo Min Toh Director, IMI <a href="mailto:soomin.toh@utoronto.ca">soomin.toh@utoronto.ca</a>  Leonard J. Brooks Director, MFAcc <a href="mailto:len.brooks@utoronto.ca">len.brooks@utoronto.ca</a>
<b>Effective date program was administratively suspended to new admissions:</b>	February, 2017
<b>Effective date of full closure of program:</b>  (date by which students currently in the program will be expected to graduate)	April 30, 2022
<b>Version Date:</b>	December 11, 2019

# 1 Brief Summary

The Diploma in Investigative & Forensic Accounting (DIFA) is a 10-course, standalone graduate diploma that was created in 2001. At the time of introduction, this diploma program was offered through the Professional Graduate Programs Centre (PGPC) at the University of Toronto Mississauga (UTM). In 2013, the newly established Institute for Management & Innovation (IMI) took over administration of DIFA along with all other professional graduate programs at UTM. In response to the evolving landscape of the industry, a master's level degree program in forensic accounting (the Master of Forensic Accounting, MFAcc) was introduced in 2017. With the MFAcc in place and the industry standard moving to a graduate level degree, the decision to administratively suspend the DIFA was made as of February 2017 with the last cohort of students admitted in the 2016-2017 academic year. This proposal to close the DIFA diploma program will complete IMI's transition to the new MFAcc program.

# 2 Rationale

The DIFA Program was created in 2001 to be a premier academic program for the education of investigative and forensic accounting students. It has served its mandate admirably, but since 2001 several master's programs have been introduced and new curriculum requirements have emerged for the Certified in Financial Forensics (CFF) credentials which set the minimum educational preparation at a master's degree level. Upon review of the investigative and forensic accounting field, it was determined that a master's level program should be introduced to replace DIFA that would build upon DIFA's strengths and continue to maintain U of T as a leader in comprehensive, rigorous, and advanced forensic accounting training. In 2017, the new Master of Forensic Accounting (MFAcc) program was launched through the Institute for Management & Innovation (IMI) at UTM. At the same time, the DIFA Program was administratively suspended, and potential applicants were able to apply to the master's degree program. The last cohort of DIFA students was accepted in 2016-2017. Since its commencement in 2001, DIFA has produced close to 300 graduates.

# 3 Impact on other programs/units of the proposed closure

- Please provide evidence of consultation with any programs/units/faculties that will be affected.
- What are the positive and negative implications that need to be considered in the closure.
- Impact on the nature and quality of the division's program of study.
- Impact of closure on other units including inter-divisional and inter-institutional agreements/contracts.
- Please mention if the courses that supported this degree, program or program option will continue to be offered.

The development of the MFAcc involved formal and informal consultation with DIFA students, DIFA graduates, senior members of the IFA profession, employers, and representatives of the professional

accounting bodies. These consultations were supportive of the transition from the DIFA towards the MFAcc.

The impact of this closure on IMI and UTM will be minimal. The DIFA program has been administratively suspended since 2017. Faculty resourcing and administrative support for the DIFA Program has been re-allocated to the new MFAcc Program.

As stated above, the MFAcc degree program, is an innovative master’s level program that built on the professional expertise and academic content of the diploma, as well as incorporating new academic content informed by the expanded scope of the field of forensic accounting, and material from cognate disciplines such as law, sociology and psychology. Students interested in pursuing a career in that area apply to the MFAcc. The MFAcc responds to the advancement of the field and allows U of T to remain competitive on an international level as a leader in the education of forensic accounting professionals. The closure of the DIFA for the MFAcc reflects the success of this graduate diploma program as well as the growth and innovation of IMI and UTM.

## 4 Student Accommodation

**Table 1: Student Enrolment in DIFA Program (2019-2020)**

	Year One	Year Two
<b>Current enrolment (Graduate Diploma)</b>	0	3

- Provide details concerning how students in progress will be accommodated.
  - Will students be allowed to complete their program or be transferred to another program? In the latter instance, please comment on the ease with which they can complete the requirements of the new program and show evidence of consultation, if relevant.
  - Deadline by which accommodated students must complete the program—if there are grounds for concern, what are their options if they have not completed the program by that deadline?
  - Capacity/course availability to accommodate affected students.
  - Can inactive students reactivate to the closed program?
- What will the impact of the proposed closure be on the range of academic options available to students in the future (i.e., are there other programs or options that will fill the void that may or may not be created by the closure)?
- Consultation with students.
  - Please provide details concerning consultation with students around the proposed change, including:
    - meetings, town halls, emails, questionnaires
    - any response or feedback received
  - How will students be notified of the change following approval?

Currently, only three (3) active and one (1) inactive student remains in the DIFA Program. The active students have only one or two half-course requirements remaining to earn their diploma, which they can easily do by completing current MFAcc courses within the allotted six (6) years from the commencement of their DIFA Program. While the expectation is that these students will fulfill their diploma program requirements either this year or next year, they have until January 2022 to do so and for this reason, the DIFA Program will not formally close until April 20, 2022. The remaining DIFA students (active and inactive) have been contacted directly by DIFA/ MFAcc administrators, apprised of the situation, and advised of the best course of action to efficiently complete their requirements. Additionally, DIFA students and alumni were valuable resources and contributors to the development of the MFAcc and so are very much aware of the change in programming as well as the impact this may have for them. DIFA participants (both current and past) have been very supportive of the MFAcc Program.

In addition to the normal allowances for the remaining DIFA students to complete their program requirements, IMI also introduced a limited-run Advanced Standing Option (ASO) for DIFA Graduates in 2018. This ASO allows DIFA graduates to enroll in the MFAcc Program with advanced standing in six of the ten MFAcc courses. DIFA ASO students are then required to complete four of the new MFAcc courses as well as a residency alongside the MFAcc 2-year option students, at the end of which they will have completed the requirements for the MFAcc degree program. In 2018, twenty (20) DIFA alumni completed the ASO; in 2019, twenty-six (26) alumni enrolled in the ASO. Currently, fifteen (15) DIFA graduates are committed to complete the ASO in January 2020 (the final offering).

## 5 Faculty / Staff Accommodation

Faculty teaching and workload will not change as a result of this closure. As described above, previous faculty resourcing and administrative support for the DIFA Program has been re-allocated to the new MFAcc Program. As the majority of the DIFA students have already graduated, administrative requirements for this Program are currently minimal and will further reduce as the final three students complete their program requirements.

## 6 Governance Process

	Approving Body	Approval Date
<b>Development &amp; Consultation within Unit</b>	Leonard J. Brooks Director, MFAcc	November 26, 2019
	Soo Min Toh Director, IMI	November 28, 2019
	IMI Graduate Curriculum Committee	November 28, 2019
<b>Consultation with Dean's Office (and VPAP)</b>	Heather Miller Vice-Dean, Teaching & Learning	November 28, 2019

	VPAP sign-off	December 6, 2020
<b>Divisional Governance Approval</b>	UTM Academic Affairs Committee	January 13, 2020
<b>Submission to Provost's Office</b>	AP&P	January 14, 2020
<b>Ontario Quality Council (report)</b>		July 2020
<b>MTCU (report)</b>		