



**FOR APPROVAL**

**PUBLIC**

**OPEN SESSION**

**TO:** Academic Affairs Committee

**SPONSOR:** Amrita Daniere, Vice-Principal Academic and Dean  
**CONTACT INFO:** 905-828-3719, [vpdean.utm@utoronto.ca](mailto:vpdean.utm@utoronto.ca)

**PRESENTER:** Irene Wiecek, Director, MMPA  
**CONTACT INFO:** 905-828-3917, [wiecek@rotman.utoronto.ca](mailto:wiecek@rotman.utoronto.ca)

**DATE:** February 4, 2020 for February 11, 2020

**AGENDA ITEM:** 8

**ITEM IDENTIFICATION:**

Minor Modification: Master of Management & Professional Accounting (MMPA): Admission Requirement Change

**JURISDICTIONAL INFORMATION:**

Under section 5.6 of its terms of reference, the Academic Affairs Committee is responsible for major and minor modifications to existing programs and has responsibility for approving amendments to admission policies that are not of major significance to the entire Campus.

**GOVERNANCE PATH:**

- 1. Academic Affairs Committee [For Approval] (February 11, 2020)**

**PREVIOUS ACTION TAKEN:**

No previous action in governance has been taken on this proposal.

**HIGHLIGHTS:**

The Master of Management & Professional Accounting (MMPA) Program is a professional graduate masters program offered through the Institute for Management & Innovation (IMI) at the University of Toronto Mississauga (UTM). The MMPA Program is currently seeking approval to amend their admission requirements and extend their GMAT exemption to any applicant that has studied for four years at a North American university and graduated with a four-year degree from the university as long as they meet the minimum mid-B average in the final year of study of a four-year bachelor's degree.

The GMAT is designed to gauge an applicant's aptitude and ability to succeed in the first year of a graduate business program. Since the implementation of a GMAT waiver for applicants from

North American undergraduate programs with either high distinction (CGPA of 3.5 or higher) or from specific undergraduate Accounting Specialist Programs, it has become apparent that academic performance in undergraduate courses is a more reliable indicator of success in the MMPA Program and beyond rather than a GMAT score. Applicants from North American universities who have achieved the minimum mid-B average consistently perform well in the MMPA Program regardless of their GMAT score.

With no clear benefit to the student or Program, extending the GMAT exemption will allow the MMPA Program to continue to attract business-oriented students from strong North American universities while also broadening their applicant pool to students who would not normally write the GMAT, such as science students, helping to increase and diversify the applicant pool. The MMPA Program will continue to maintain the minimum mid-B average achieved in the final year of a four-year degree at a North American institute as an admission requirement to ensure that these students will be able to meet the challenges of the Program. An additional benefit of this amendment will be that the MMPA Program will remain competitive, as a number of other well-known programs no longer require a GMAT score.

With less familiarity with the curriculum, programing, and standards at international universities, the MMPA Program will continue to require the GMAT for non-North American university applicants. This will ensure that the Program will be able to continue to successfully assess an applicant's aptitude and abilities. The GMAT has previously been and will continue to be a useful tool in this regard for the MMPA Program and will help to ensure acceptance of the strongest applicants.

Consultation with the MMPA Admission Committee was sought during development of this proposal and their feedback is reflected within the document. The IMI Curriculum Committee reviewed the proposal on January 10, 2020.

**FINANCIAL IMPLICATIONS:**

There are no net implications for the campus' operating budget.

**RECOMMENDATION:**

Be It Resolved

THAT the proposed changes to the admission requirements for the Master of Management and Professional Accounting (MMPA) Program, offered by the Institute for Management & Innovation, recommended by the Vice-Principal Academic and Dean, Professor Amrita Daniere, in the proposal dated January 21, 2020, be approved, effective September 1, 2020.

**DOCUMENTATION PROVIDED:**

Minor Modification: Change to an Existing Graduate Program

# University of Toronto

## Minor Modification Proposal:

### Change to an Existing Graduate Program or Collaborative Specialization

This template should be used to bring forward all proposals for minor modifications to program or admissions requirements for existing graduate programs or collaborative specializations under the University of Toronto’s Quality Assurance Process.

<b>Program/Collaborative Specialization being modified:</b>	Master of Management & Professional Accounting (MMPA)
<b>Graduate unit:</b>	Institute for Management & Innovation (IMI)
<b>Faculty/academic division:</b>	University of Toronto Mississauga (UTM)
<b>Dean’s office contact:</b>	Yen Du Program & Curriculum Officer <a href="mailto:yen.du@utoronto.ca">yen.du@utoronto.ca</a>
<b>Version date:</b> (Please change as you edit this proposal.)	January 21, 2020

## 1 Summary

---

Check box for type(s) of change.

Summarize what the change is, including details about any changes to FCEs.

X	Changing admission requirements	Renaming field, concentration or emphasis*
	Changing program requirements	Renaming of program or collaborative specialization (please notify VPAP before governance)
	Changing timing of program requirements	Creating a new emphasis
		Changes to programs affecting an MOA
<p>Summary:</p> <p>This is a proposal to amend the current admission requirements to the Master of Management &amp; Professional Accounting (MMPA) Program offered through the Institute for Management &amp; Innovation (IMI) at the University of Toronto Mississauga (UTM). Current general admission requirements to the MMPA Program are as follows:</p> <ul style="list-style-type: none"> <li>• a min. mid B average in the final year of a four-year bachelor's degree;</li> <li>• a satisfactory score on Graduate Management Admission Test (<a href="#">GMAT</a>); and</li> </ul>		

- a satisfactory score on [English Proficiency Test](#) (if required).

Additionally, applicants who have graduated from a North American university with either high distinction (i.e. a cumulative grade point average of 3.5 or higher) or with a specific U of T undergraduate program (i.e. UTM's BCom Accounting Specialist, Rotman's BCom Accounting Specialist, or University of Toronto Scarborough's (UTSC) BBA Management & Accounting Specialist) are exempt from the GMAT requirement.

The MMPA Program would like to extend this GMAT exemption to any applicant that has studied for four years at a North American university and graduated with a four-year degree from the university as long as they meet the min. mid-B average in the final year of study of a four-year bachelor's degree.

We believe that exempting students from the GMAT will expand our pool of applicants from North American universities. GMAT is less relevant for high achieving students that have attended a North American institution for four years.

\* Anything with a changed/new name requires consultation with VPAP Office prior to governance; if name change implies significant change to what is being offered or how it is being offered, this may be a major modification or new program.

## 2 Effective Date of Change

---

September 1, 2020 for students that begin their studies in May 2021.

## 3 Academic Rationale

---

What are the academic reasons for the change?

The GMAT is designed to gauge an applicant's aptitude and ability to succeed in the first year of a graduate business program. Since we have implemented a GMAT waiver for applicants from North American undergraduate programs with either high distinction (CGPA of 3.5 or higher) or from specific undergraduate Accounting Specialist Programs<sup>1</sup>, it has become apparent that academic performance in undergraduate courses is a more reliable indicator of success in the MMPA Program and beyond rather than GMAT score. Applicants from North American universities who have achieved the min. mid-B average consistently perform well in the MMPA Program regardless of their GMAT score.

It is our belief that for applicants who possess an undergraduate degree from a North American university and have achieved the min. mid-B average, there is no benefit to the

student or Program to require a GMAT score for admission. Instead, by making this change, we will be able to continue to attract business-oriented students from strong North American universities but also broaden our applicant pool to students who would not normally write the GMAT, such as science students. Removal of this hurdle will help to increase and diversify our applicant pool. By maintaining our min. mid-B average achieved in the final year of a four-year degree at a North American institute, we ensure familiarity with the North American university system, culture, and pedagogy and will be confident that these students will be able to meet the challenges of the MMPA Program.

In addition, there are a number of competitor programs that do not require a GMAT score. Eliminating the GMAT requirement for students from North American universities will put us on a more competitive footing with these programs.<sup>2</sup>

With less familiarity of curriculum, programing, and standards at international universities, the MMPA Program will maintain the GMAT requirement for non-North American university applicants. This will ensure that the Program will be able to continue to successfully assess an applicant's aptitude and abilities. The GMAT has previously been and will continue to be a useful tool in this regard for the MMPA Program and will help to ensure acceptance of the strongest applicants.

---

<sup>1</sup> UTM's Accounting Specialist leading to a BCom; Rotman's Accounting Specialist leading to a BCom; and University of Toronto Scarborough's (UTSC's) Specialist in Management and Accounting leading to a BBA

<sup>2</sup> UTSC, Master of Accounting & Finance; Rotman School of Management, Graduate Diploma in Professional Accounting; Brock University, Master of Accounting; Guelph University, Master of Accounting; & University of Waterloo, Master of Accounting

## 4 Impact on Students

---

Outline the expected impact on continuing and incoming students, if any, and how they will be accommodated.

There is no expected impact on continuing students with this change. Applicants to whom the waiver applies will save the GMAT fee and the time involved in studying and writing the test.

## 5 Consultation

---

Describe any consultation undertaken with the students, faculty, Dean and chair/director. Address any major issues discussed.

Initial consultation involved the MMPA Admission Committee and the IMI Curriculum Committee. The IMI Curriculum Committee approved the proposal on January 10, 2020.

## 6 Resources

---

Describe any resource implications of the change(s) including, but not limited to, faculty complement, space, libraries and enrolment/admissions).

There are no resource implications for U of T. It is anticipated that there may be some administrative time savings by reducing the need to check GMAT information.

## 7 Governance Approval

---

<b>Unit sign-off</b> (Committee name and meeting date)	IMI Graduate Curriculum Committee January 10, 2020
<b>Dean's office sign-off</b> (Name and date)	Heather Miller, Vice-Dean Teaching & Learning January 23, 2020
<b>Faculty/division council approval (or delegated body)</b>	UTM Academic Affairs Committee

## Appendix A: Calendar Entry

---

### Master of Management & Professional Accounting

#### Program Description

The Master of Management & Professional Accounting (MMPA) program is designed to educate future leaders of the accounting profession at the master's level in management and at the professional level in accounting and related subjects. The curriculum is organized to provide an excellent understanding of:

- the challenges, functions, and needs of management;
- accounting, finance, auditing, and tax;
- essential professional subjects;
- management skills; and
- professional capabilities.

Students from any undergraduate background may apply. The MMPA is offered as a 27-month program, a 24-month advanced-standing option, and a 12-month advanced-standing option.

## MMPA Program (27-Month)

### Minimum Admission Requirements

Applicants are admitted under the General Regulations of the School of Graduate Studies. Applicants must also satisfy the Institute for Management and Innovation's additional admission requirements stated below.

1. An appropriate bachelor's degree with a standing equivalent to at least a University of Toronto mid-B.
2. Satisfactory Graduate Management Admission Test (GMAT) score. Note: the GMAT requirement will be waived for **any applicants that meet the following criteria graduating from:**
  - **have studied for four years at** a North American university **and graduated with high distinction (i.e., cumulative grade point average of 3.5 or higher) a four-year degree, or**
  - **have graduated from** one of the following programs: the University of Toronto Mississauga's BCom (Accounting specialist), the Rotman School's BCom (Accounting specialist), or the University of Toronto Scarborough's BBA (specialist in Management and Accounting).

Applicants whose primary language is not English and who graduated from a university where the language of instruction and examination was not English must **also** demonstrate proficiency in English. See [General Regulations section 4.3](#) for requirements.

### Program Requirements

The program runs for 27 months covering seven sessions of full-time study.

**Coursework.** The program requires the successful completion of **18.0 full-course equivalents (FCEs)** in required courses, as listed below.

**Co-op work placements.** Students will also complete two co-op work placements (MGT 1090H and MGT 2090H) in accounting or finance-related areas.

### Required Course List

Notations for all courses are indicated in parentheses following the course code and are determined as follows:

Credit Hours	Notation
0	CR/NCR (Credit/No Credit)
1	one module
2	two modules
3	three modules

Minor Modification Proposal: Change to an Existing Graduate Program

One module equals five weeks with three contact hours per week. One module equals 0.25 FCE.

MGT 1090H(0) <sup>+</sup>	Accounting Work-Term Course I
MGT 1160H(1)	Communications
MGT 1181H(1)	Introduction to Integration and Professional Decision Making
MGT 1202H(2)	Ethics and Governance
MGT 1210H(2)	Managerial Economics
MGT 1211H(2)	Economic Environment of Business
MGT 1221H(2)	Financial Accounting I
MGT 1222H(2)	Managerial Accounting
MGT 1241H(2)	Operations Management
MGT 1250H(2)	Marketing
MGT 1272H(2)	Management Information Systems
MGT 1301H(3)	Fundamentals of Strategic Management
MGT 1323H(3)	Auditing and Reporting
MGT 1330H(3)	Business Finance
MGT 1362H(3)	Managing People in Organizations
MGT 1382H(3)	Statistics for Management
MGT 2004H(2)	Advanced Concepts in Strategic Management
MGT 2014H(2)	The Legal Environment of Professions and Corporations
MGT 2090H(0) <sup>+</sup>	Accounting Work-Term Course II
MGT 2200H(1)	Government and Not-for-Profit Accounting, Reporting, and Control
MGT 2205H(3)	Advanced Financial Accounting
MGT 2206H(3)	Taxation I
MGT 2207H(3)	Taxation II
MGT 2224H(2)	Computer Auditing
MGT 2225H(2)	Advanced Auditing Topics
MGT 2250H(3)	Financial Reporting I
MGT 2251H(3)	Financial Reporting II
MGT 2260H(2)	Management Control
MGT 2261H(2)	Advanced Management Accounting
MGT 2280H(2)	Accounting Theory and Research
MGT 2281H(1)	Mergers, Acquisitions, and Valuations
MGT 2282H(2) <sup>+</sup>	Integration and Professional Decision Making Initiatives I
MGT 2283H(2)	Integration and Professional Decision Making Initiatives II
MGT 2284H(1)	Capstone—Integrative Board Report
MGT 2301H(2)	Financial Management

Plus one of the following electives:

MGT 2070H(1)	Management Consulting
MGT 2208H(1)	Taxation III



## Program Length

7 sessions full-time (typical registration sequence: S/F/W/S/F/W/S)

## Time Limit

3 years

*\* Extended course. For academic reasons, coursework is extended into session following academic session in which course is offered.*

## MMPA Program (24-Month Advanced-Standing Option)

### Minimum Admission Requirements

Applicants are admitted under the General Regulations of the School of Graduate Studies. Applicants must also satisfy the Institute for Management & Innovation's additional admission requirements stated below.

1. An appropriate bachelor's degree with a standing equivalent to at least a University of Toronto mid-B.
3. Satisfactory Graduate Management Admission Test (GMAT) score. Note: the GMAT requirement will be waived for **any applicants that meet the following criteria graduating from:**
  - **have studied for four years at** a North American university **and graduated with high distinction (i.e., cumulative grade point average of 3.5 or higher) a four-year degree, or**
  - **have graduated from** one of the following programs: the University of Toronto Mississauga's BCom (Accounting specialist), the Rotman School's BCom (Accounting specialist), or the University of Toronto Scarborough's BBA (specialist in Management and Accounting).

Applicants whose primary language is not English and who graduated from a university where the language of instruction and examination was not English must **also** demonstrate proficiency in English. See [General Regulations section 4.3](#) for requirements.

Applicants who have previously completed MGT 1210H, MGT 1211H, MGT 1221H, MGT 1222H, MGT 1250H, and MGT 1382H, or equivalent, with a grade of B- or better, may be eligible for admission to the 24-month option.

### Program Requirements

The program runs for 24 months, covering six sessions of full-time study, as follows:

**Coursework.** Successful completion of **14.75 full-course equivalents (FCEs)** in required courses, as follows: MGT 1160H, MGT 1181H, MGT 1202H, MGT 1241H, MGT 1272H,

MGT 1301H, MGT 1323H, MGT 1330H, MGT 1362H, MGT 2004H, MGT 2014H, MGT 2200H, MGT 2205H, MGT 2206H, MGT 2207H, MGT 2224H, MGT 2225H, MGT 2250H, MGT 2251H, MGT 2260H, MGT 2261H, MGT 2280H, MGT 2281H, MGT 2282H<sup>+</sup>, MGT 2283H, MGT 2284H, MGT 2301H, and one of MGT 2070H or MGT 2208H;

**Co-op work placements.** Two co-op work placements (MGT 1090H and MGT 2090H) in accounting or finance-related areas.

### **Program Length**

6 sessions full-time (typical registration sequence: F/W/S/F/W/S)

### **Time Limit**

3 years

## **MMPA Program (12-Month Advanced-Standing Option)**

### **Minimum Admission Requirements**

Applicants are admitted under the General Regulations of the School of Graduate Studies. Applicants must also satisfy the Institute for Management & Innovation's additional admission requirements stated below.

1. An appropriate bachelor's degree with a standing equivalent to at least a University of Toronto mid-B.
4. Satisfactory Graduate Management Admission Test (GMAT) score. Note: the GMAT requirement will be waived for **any applicants that meet the following criteria** ~~graduating from~~:
  - **have studied for four years at** a North American university **and graduated with high distinction (i.e., cumulative grade point average of 3.5 or higher) a four-year degree,** or
  - **have graduated from** one of the following programs: the University of Toronto Mississauga's BCom (Accounting specialist), the Rotman School's BCom (Accounting specialist), or the University of Toronto Scarborough's BBA (specialist in Management and Accounting).

Applicants whose primary language is not English and who graduated from a university where the language of instruction and examination was not English must **also** demonstrate proficiency in English. See [General Regulations section 4.3](#) for requirements.

Applicants from a BCom (Accounting specialist) program, with a CGPA of B+ or higher, who have previously completed MGT 1210H, MGT 1211H, MGT 1221H, MGT 1222H, MGT 1272H, MGT 1323H, MGT 1330H, MGT 1382H, MGT 2014H, MGT 2205H, MGT

2206H, MGT 2207H, MGT 2224H, MGT 2225H, MGT 2250H, MGT 2251H, MGT 2260H, MGT 2261H, and MGT 2301H, or equivalent, with a grade of B- or better, may be eligible for admission to the 12-month option.

Applicants to the 12-month option must have completed the courses listed while in a program accredited by the Chartered Professional Accountants of Canada.

### **Program Requirements**

The program runs for 12 months, covering three sessions of full-time study, as follows:

**Coursework.** Successful completion of **6.5 full-course equivalents (FCEs)** in required courses as follows: MGT 1160H, MGT 1181H, MGT 1202H, MGT 1241H, MGT 1250H, MGT 1301H, MGT 1362H, MGT 2004H, MGT 2200H, MGT 2208H, MGT 2280H, MGT 2281H, MGT 2282H<sup>+</sup>, MGT 2283H, MGT 2284H; and;

**Co-op work placement.** One co-op work placement (MGT 2090H) in accounting or finance-related areas taken in the Winter session.

### **Program Length**

3 sessions full-time (typical registration sequence: F/W/S)

### **Time Limit**

3 years