



FOR RECOMMENDATION

PUBLIC

OPEN SESSION

TO: UTM Academic Affairs Committee

SPONSOR: Professor Amrita Daniere, Vice-Principal Academic and Dean
CONTACT INFO: 905-828-3719, vpdean.utm@utoronto.ca

PRESENTER: Professor Heather Miller, Vice-Dean, Teaching & Learning
CONTACT INFO: 905-569-4768, vdteachlearn.utm@utoronto.ca

DATE: April 26, 2021 for May 3, 2021

AGENDA ITEM: 5

ITEM IDENTIFICATION:

Minor Modification Graduate Curriculum Changes, Master of Management and Professional Accounting (MMPA) Program, UTM

JURISDICTIONAL INFORMATION:

Under section 5.6 of its *Terms of Reference*, the Academic Affairs Committee is responsible for major and minor modifications to existing degree programs. All major modifications shall be reported annually for information to the appropriate body of Governing Council.

GOVERNANCE PATH:

1. UTM Academic Affairs Committee [For Approval] (May 3, 2021)

PREVIOUS ACTION TAKEN:

No previous action was taken on this proposal.

HIGHLIGHTS:

The Graduate Curriculum Change proposals (enclosed) outline Minor Modifications to existing graduate programs and courses. These curricular changes are intended to have significant positive effects on a cumulative basis, but are considered to be minor changes in the context of the UTQAP. Proposals for changes brought forward at this meeting were reviewed by the IMI Graduate Curriculum Committee on February 16, 2021 and will come into effect during the 2021-2022 Academic Year.

Master of Management & Professional Accounting (MMPA) Program

Offered through the University of Toronto Mississauga's (UTM) Institute for Management & Innovation (IMI), the Master of Management & Professional Accounting (MMPA) Program is proposing changes to two of their existing required courses – MGT2282H and MGT2283H, Integration & Professional Decision Making I and II (respectively). These two half-credit courses currently function as four distinct quarter-credit courses; each with their own instructor, learning objectives, and assessments. The MMPA Program is proposing to formally split each existing half-credit course into two quarter-credit courses, creating four separate Integration & Professional Decision Making courses. While all four courses will deal with the same broad subject area, each will be a unique offering that covers a distinct topic. The splitting of these courses will provide clarity to students with respect to content organization and allows for a natural 'pause' between the courses.

As all Integration & Professional Decision Making courses are required for the 27-month program, the 24-month advanced standing option, and the 12-month advanced standing option of the MMPA, a corresponding program change proposal accompanies the course change proposal. These program changes will further achieve the clarity that the course splits aim to provide to students.

FINANCIAL IMPLICATIONS:

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

RECOMMENDATION:

Be it Resolved,

THAT the curriculum changes in Master of Management and Professional Accounting Program, offered by the Institute for Management and Innovation (IMI), recommended by the Vice-Principal Academic & Dean, Professor Amrita Daniere, and described in the proposals dated April 12, 2021, be approved, effective on September 1, 2021.

DOCUMENTATION PROVIDED:

- Change to an Existing Graduate Program or Collaborative Specialization, MMPA, UTM
- Minor Modification Proposal: New Graduate Courses or Changes to Existing Graduate Courses, MMPA, UTM

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.

Program/Collaborative Specialization being modified: E.g., MSc in Immunology	Master of Management & Professional Accounting (MMPA)
Graduate unit:	Institute for Management & Innovation (IMI)
Faculty/academic division:	University of Toronto Mississauga (UTM)
Dean’s office contact:	Lori Innes Program & Curriculum Assistant Lori.innes@utoronto.ca Yen Du Program & Curriculum Officer yen.du@utoronto.ca
Version date:	April 12, 2021

1 Summary

- Check box for type(s) of change.
- Summarize what the change is, including details about any changes to FCEs.

<input type="checkbox"/>	Changing admission requirements	Renaming field, concentration or emphasis*
<input checked="" type="checkbox"/>	Changing program requirements	Renaming of program or collaborative specialization (please notify VPAP before governance)
<input type="checkbox"/>	Changing timing of program requirements	Creating a new emphasis
<input type="checkbox"/>		Changes to programs affecting an MOA
Summary:		

The Master of Management & Professional Accounting (MMPA), offered through the Institute for Management & Innovation (IMI) at the University of Toronto Mississauga (UTM) is proposing program requirement changes to their 27-month program, their 24-month Advanced Standing Option, and their 12-month Advanced Standing Option. These program requirement changes reflect the concurrently proposed splitting of two existing required half-credit courses (MGT2282H and MGT2283H) to create four quarter-credit courses. Both courses are currently required for the 27-month program, the 24-month Advanced Standing Option, and the 12-month Advanced Standing Option, therefore all four new quarter-credit courses will also be required across all three MMPA program options. The total number of credits for all three program options will remain unchanged.

* 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, 2021

3 Academic Rationale

The MMPA Program is concurrently proposing the splitting of two existing half-credit courses to create four quarter-credit courses. These course changes will formalize how the courses have been organized and administered for a number of years and clarifies the program curriculum for students. Program requirements will now more clearly reflect how the curriculum around 'Integration and Professional Decision Making' is organized, providing students with a better understanding of course goals and expectations as well as how this content relates back to program learning outcomes. Students will further benefit by the creation of a natural 'break' or 'pause' in the curriculum of the four courses, allowing for a 'fresh start' in each of the courses. Program requirement changes as a result of these course splits are reflected in Appendix A below.

4 Impact on Students

These program requirement changes do not alter the total number of credits required to complete any of the three program options nor are there any changes to program learning outcomes, student assessments, or curricular content. As such, no negative impact to continuing and incoming students is expected. As suggested above, students will instead see a benefit from a more streamlined presentation of the curricular content around 'Integration and Professional Decision Making'.

5 Consultation

Consulted the current faculty teaching the courses and they are supportive of the change.

6 Resources

As this program change reflects the formalization of course changes that have been in practice for a number of years, no change to resources is anticipated.

7 Governance Approval

Unit sign-off (Committee name and meeting date)	IMI Graduate Curriculum Committee February 16, 2021
Dean's office sign-off (Name and date)	Heather Miller, Vice-Dean Teaching & Learning April 12, 2021
Faculty/division council approval (or delegated body) if applicable	UTM Academic Affairs Committee (AAC) May 3, 2021

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.
- An appropriate bachelor's degree with a standing equivalent to at least a University of Toronto mid-B.
- Satisfactory Graduate Management Admission Test (GMAT) score. Note: the GMAT requirement will be waived for applicants who meet the following criteria:
 - have studied for four years at a North American university and graduated with 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

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

MGT 1090H(0) ⁺	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

Minor Modification Proposal: Change to an Existing Graduate Program

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)+	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(1)†	Integration and Professional Decision Making Initiatives I
MGT 2283H(1)†	Integration and Professional Decision Making Initiatives II
MGT 2284H(1)	Capstone — Integrative Board Report

MGT 2285H(1) Integration and Professional Decision Making Initiatives III

MGT 2286H(1) Integration and Professional Decision Making Initiatives IV

MGT 2301H(2) Financial Management

Plus the following elective:

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.
- An appropriate bachelor's degree with a standing equivalent to at least a University of Toronto mid-B.
- Satisfactory Graduate Management Admission Test (GMAT) score. Note: the GMAT requirement will be waived for applicants who meet the following criteria:
 - have studied for four years at a North American university and graduated with 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 2208H, MGT 2224H, MGT 2225H, MGT 2250H, MGT 2251H, MGT 2260H, MGT 2261H, MGT 2280H, MGT 2281H, MGT 2282H, MGT 2283H, MGT 2284H, MGT 2285H, MGT 2286H, and MGT 2301H, and 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.
- An appropriate bachelor's degree with a standing equivalent to a University of Toronto B+.
- Satisfactory Graduate Management Admission Test (GMAT) score. Note: the GMAT requirement will be waived for applicants who meet the following criteria:
 - have studied for four years at a North American university and graduated with 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, MGT 2283H, MGT 2284H, **MGT 2285H, and MGT 2286H**, 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



University of Toronto Minor Modification Proposal: New Graduate Courses or Changes to Existing Graduate Courses

This template should be used to: create a new graduate course; reactivate a closed/deactivated course; rename an existing course; renumber an existing course; etc.

If you have questions while you are filling out this document, please contact your Dean’s Office.

Graduate Department/Unit/Centre/Institute For courses offered by collaborative specializations, list supporting unit.	Institute for Management & Innovation (IMI)
Faculty/academic division	University of Toronto Mississauga (UTM)
Dean’s Office contact	Lori Innes Program & Curriculum Assistant lori.innes@utoronto.ca Yen Du Program & Curriculum Officer yen.du@utoronto.ca

Part 1: ROSI

Please complete this section. The data will be used to complete the ROSI record.

Changes to an Existing Course fill out applicable fields	
Current course designator and number (required) (e.g., HIS 5XXXH)	MGT2282H MGT2283H
Deactivated course designator, number and weight (e.g., HIS 5XXXH)	N/A
Splitting or amalgamating courses (list course designators, numbers and weights)	MGT2282H - Splitting from 0.5 to 0.25 credit MGT2283H – Splitting from 0.5 to 0.25 credit
New designator and number (e.g., HIS 5XXXH)	MGT2282H MGT2283H MGT2285H MGT2286H

New/renamed full course title for transcript (max 60 characters)	MGT2282H – INTEGRATION & PROFESSIONAL DECISION MAKING I MGT2283H – INTEGRATION & PROFESSIONAL DECISION MAKING II MGT2285H – INTEGRATION & PROFESSIONAL DECISION MAKING III MGT2286H – INTEGRATION & PROFESSIONAL DECISION MAKING IV
New/renamed abbreviated title (max 30 characters)	MGT2282H – INTEGRATION&PROF.DEC.MAKING I MGT2283H – INTEGRATION&PROF.DEC.MAKING II MGT2285H – INTEGRATION&PROF.DEC.MAKINGIII MGT2286H – INTEGRATION&PROF.DEC.MAKING IV
New FCE weight of an elective course (e.g., 0.5, 1.0)	MGT2282H – 0.25 MGT2283H – 0.25 MGT2285H – 0.25 MGT2286H – 0.25
Change to grading scale (from letter grades to CR/NCR or vice versa)	MGT2282H – No Change MGT2283H – No Change MGT2285H – Letter grade MGT2286H – Letter grade
Change to course type (from regular to continuous, modular, extended, etc.)	MGT2282H – from extended to regular MGT2283H – no change, regular MGT2285H – regular MGT2286H – regular

Effective Date

Required Field—Effective date must be September 1, January 1 or May 1 and not retroactive.

September 1, 2021

Part 2: Summary of Changes

The current MGT2282H and MGT2283H courses are currently each taught in two parts (informally referred to as Part A & Part B within both courses), for a total of four ‘parts’ or modules that cover “Integration and Professional Decision Making”. Each ‘part’ is effectively run as a standalone course with a different instructor and distinct curriculum, course

objectives, and assessments. Splitting both courses to create four distinct courses in “Integration and Professional Decision Making” not only formalizes what has been done informally in practice for many years, it clarifies and streamlines the curriculum for students. Additionally, the creation of four formal courses will help to simplify the administration for each course (e.g. instructor/ course evaluations) and allow all four courses to be offered within a standard academic term (i.e. MGT2282H will no longer need to be an extended course).

Part 3: New Course Documentation

For Faculty/Divisional approval of new courses, please append the approved course documentation, or complete the template below.

Course Description

See Appendices A, B, C, and D for course outlines of each course.

Academic Rationale

Integration and Professional Decision Making is currently taught across two courses in the MMPA Program (MGT2282H and MGT2283H). Within each course, the content is further divided into two ‘parts’ (four parts total across both courses), with a different instructor and distinct content, course objectives, and assessments. Students are currently assessed twice within each course with the grades of both ‘parts’ of the course contributing equally to the final grade. Essentially, the two half-credit (0.5) courses are operating as four quarter-credit (0.25) courses.

These courses were originally set up as two half-credit courses, as it was believed it would reduce the administrative burden to manage two half-credit courses instead of four quarter-credit courses. It soon became clear the courses needed to operate as four quarter-credit courses and this became the standard in practice. By splitting these two existing courses to create four courses, the MMPA Program will be formalizing what has been done in practice for many years while providing added clarity for students. Offering four distinct courses helps students to understand how the content is organized within the program and inserts a natural ‘pause’ or ‘break’ between topics/ ‘parts’ across the courses. This gives students a ‘fresh start’ with each new course.

Resource Requirements

As this change is the formalization of what is currently being done in practice, no change in resources will be required.

Governance Approval

Unit Sign-Off (Committee name and meeting date)	IMI Graduate Curriculum Committee February 16, 2021
Dean's Office Sign-Off	Heather Miller, Vice-Dean Teaching & Learning April 12, 2021
Faculty/Division Council (or delegated body) approval, if applicable (name and date)	UTM Academic Affairs Committee (AAC) May 3, 2021

Appendix A – MGT2282H Course Outline

MGT 2282 - Integration and Professional Decision Making Initiatives I

Instructor: Dr. W. Rotenberg
Telephone: (416) 978-2664 – this voicemail creates an audio file that is emailed to the instructor
Email: rotenber@rotman.utoronto.ca
Office Hours: Please do not hesitate to email the instructor at the above address whenever questions arise.

Course Objectives:

In this course we will focus on financial planning, with an emphasis on the interaction between the financial and strategic plans of the enterprise. Topics will include financial analysis and forecasting, as well as various aspects of working capital management. We will refresh on the underlying technical materials and then apply financial decision making tools to a variety of practical business situations, using case analyses.

- *The MMPA Leadership Development Program that provides an understanding of the values and beliefs, attitudes, skills, knowledge and experience that define an MMPA Leader. Where relevant, your attention will be drawn to how and when the course covers:*
 - *What an MMPA Leader does*
 - *MMPA Leadership Values*
 - *MMPA Leadership Competencies*Check [MMPA Leadership Development Program](#) for a full understanding of the program.
- *Howard Gardner’s Multiple Intelligences Theory* and its practical implications for development of MMPA student intelligences, including:
- *CPA Competency Map* needed by outstanding professional accountants [2019 CPA Competency Map](#)

CPA Competencies most relevant to this module of study include:

- 5.1.1 Evaluates the entity’s financial state
- 5.1.2 Develops or evaluates financial proposals and financing plans
- 5.2.1 Evaluates the entity’s cash flow and working capital
- 5.2.3 Evaluating sources of financing
- 5.2.6 Evaluates decisions related to distribution of profits

Hybrid Course Delivery:

Due to the COVID-19 pandemic and in compliance with the social distancing measures required by the provincial State of Emergency, the MMPA Program will be temporarily offering online summer classes. If the situation is resolved before the end of term, the program will resume regular in-class courses.

Students will be notified in advance when in-class courses resume to make any necessary arrangements.

Student Resources:

We encourage students to visit the [Student Service Virtual Program](#) to learn about a range of virtual support programming available across campus including: [Accessibility Service](#), [Career Centre](#), [Health & Counselling Center](#), [International Education Centre](#), [Student Housing & Residence](#) and more.

In-Class and Online Academic Integrity:

Academic integrity represents a set of morals connected to maintain honesty, trust, fairness, respect, responsibility, and courage in our learning environment.

Students should note that cheating, plagiarizing, and usage of unauthorized electronic devices are considered academic offences and **will not be tolerated**. Students caught engaging in such activities will be subject to academic discipline ranging from a mark of zero on the assignment, test or examination to dismissal from the university as outlined in the UTM [academic handbook](#).

Note: Any student abetting in such misconduct will also be subject to academic penalties.

Course Materials:

This course will be delivered in a hybrid online format. Class materials such as lecture slides and notes will be posted in advance of each session as files on the Quercus learning system.

Reference will be made to the Introductory text: [Corporate Finance](#), Seventh Canadian Edition, S.A. Ross, R.W. Westerfield, J.F. Jaffe and G.S. Roberts, (McGraw Hill Ryerson Limited, 2015). Students who took their introductory Corporate Finance course very recently may have purchased the new Eighth edition, which of course will also be suitable. If a student did not use the Ross et al text in their introductory course, they will still find their own textbook relevant and useful.

Required Readings:

Readings Package - is available for purchase from the Harvard Business School Publishing website. You must go to the site and register as a student and then use the following code to access our readings package.

<http://hbsp.harvard.edu/import/717066>

NOTE: It is advisable to save and to print out copies of materials once purchased, as they are only available to you electronically for a short time after purchase.

NOTE: Each student must purchase their own copy of these copyrighted materials, otherwise you are in violation of both our copyright laws and our code of conduct within the university community. Any student who has not purchased the materials will NOT HAVE THEIR WORK IN THE COURSE GRADED and the matter will be referred to the program office for appropriate disciplinary action. An opportunity will be provided as a Quercus assignment to report that your registration and purchase has been completed. Please be aware that the instructor can verify your purchase on the publisher website.

Please purchase your materials well in advance of the start of class, as you will need to prepare for Class 1 by completing the pre-readings and the related Class Preparation Quiz on the Quercus system.

Grading for 2282A (50% of overall 2282 grade)

Copyright Proof	0%	Demonstrate purchase of Copyright Materials (Needed before participation in graded work)
Class Preparation Quizzes	15%	Pre-Class Readings Contents Quizzes (4 @ 3.75%)
Post Class Exercises	15%	During/After Class Submissions of Assigned work (4 @ 3.75% per class, may be broken up into smaller parts with separate submissions)
Group Case Reports	20%	Group Case Analysis

Policies Regarding Class Preparation Quizzes:

The detailed course schedule below identifies which readings are introduced each class. It is important that students prepare for class by completing these readings. You will also see that for each week there are references to chapters in the Ross et al text. We will NOT be covering each portion of these chapters. Rather, the text is a reference and we will identify particular chapter portions and questions that we WILL cover, during the classes. Therefore, only the cases and assigned readings NOT FROM THE TEXTBOOK will be the focus of the preparatory quizzes. These will be online quizzes, available for a specific interval of time. Details to be announced on Quercus.

Policies Regarding Post Class Exercises

These exercises will be explained separately for each class. For instance, in some classes we will pause for you to attempt to complete and submit an exercise, in addition to post-class requirements. We will need to be flexible as some students may be participating or catching up at irregular times due to technical difficulties or time zone differences. Our goal is to immediately learn to apply various problem solving

tools with practical examples. While consultation with classmates is encouraged, these are to be individual submissions as each student must demonstrate their capabilities and understanding of the course materials. These will be online exercises, available for a specific period of time. Details to be announced in the course materials/sessions when appropriate.

Policies Regarding Final Group Case Reports:

For one of the Class Discussion cases, a group follow-up analysis report will be required. More details will be provided when the case is discussed in class. This will be an online assignment, available for a specific period of time, to be submitted on the Quercus system by each group. Details on requirements and submission window to be provided.

Changes: Any modifications to the course will be announced on the Quercus system.

Timeline for Reassessment of Term Work:

Students have eight weeks from the date that term work, e.g. midterm test, project etc., are returned to them to discuss and request a reassessment of the assigned grade with the instructor. This is the timeline for informal appeals listed in the School of Graduate Studies calendar. Requests made after eight weeks from the date the original work was returned to the students will not normally be considered.

Course Drop Deadline:

For information purposes, the School of Graduate Studies deadline to drop this course without academic penalty is **June 3, 2020**. Please note that MMPA Program students must have the written permission of the Program Director to drop a course. Please consult with the Program Registrar if you are considering dropping a course.

Course Schedule: Synchronous classes will be held within the times below (details tba)

Class 1 Thursday May 21 (both sections attending joint introductory session 9am – 12pm)

Class 2 Thursday May 28 (morning section 9am – 12pm, afternoon section 1pm – 4pm)

Class 3 Thursday June 4 (morning section 9am – 12pm, afternoon section 1pm – 4pm)

Class 4 Thursday June 11 (morning section 9am – 12pm, afternoon section 1pm – 4pm)

Class Topics and Readings

Class 1 Financial Analysis and Planning Financial Forecasting

Readings: RWJR Chapters 1, 2 and 3

Introduction to Corporate Finance , Accounting Statements and Cash Flow,
Financial Planning and Growth

Class Discussion Case: The Thoughtful Forecaster

Class Discussion Case: Krispy Kreme Doughnuts, Inc.

Class Discussion Case: Financial Restatements

Class 2 Working Capital Management

Reading: Cash is King: Your Working Capital Model

Reading: How Fast Can Your Company Afford to Grow?

Readings: RWJR Chapter 28

Cash Management

Credit Management and Inventory Management

Class Discussion Case: Horniman Horticulture

Class 3 Financial Planning and Working Capital Cont'd

Reading: RWJR Chapter 29, 19

Credit Management

Dividends and other Payouts

Class Discussion Case: The Farm Winery

Class Discussion Case: Joneja Bright Steels

Class 4 Trade Credit & Short Term Financing

Reading: RWJR Chapter 27

Short-Term Finance and Planning

Class Discussion Case: Grupo Pao de Acucar

Class Discussion Case: Supply Chain Finance at Procter & Gamble

2282A Summer 2020 Readings Package Contents

1. Case: The Thoughtful Forecaster (#UVA-F-1385) Revised November 2016
2. Case: Krispy Kreme Doughnuts, Inc. (#UVA-F-1369) Revised April 2014
3. Case: Financial Restatements: Methods Companies use to Distort Financial Performance (A198-PDF-ENG)
4. Case: Horniman Horticulture (#UVA-F-1189) Revised November 2016
5. Reading: Cash is King: Your Working Capital Model (5371BC)
6. Case: The Farm Winery (A-217)
7. Case: Joneja Bright Steels: The Cash Discount Decision (W17091)
8. Reading: How Fast Can Your Company Afford to Grow? (R0105K)
9. Case: Grupo Pao de Acucar (KEL744 and KEL746-XLS)
10. Case: Supply Chain Finance at Procter & Gamble (9-216-039) Revised May 2017

Appendix B – MGT2283H Course Outline

MGT 2283A – INTEGRATION AND PROFESSIONAL DECISION MAKING INITIATIVES II

Summer 2020

Instructor: Abraham Iqbal, CPA, CA, CPA (Illinois)
Telephone: (905) 569-4505
Email: abraham.iqbal@utoronto.ca
Office Hours: TBD

Course Objectives:

Taxation has an important effect on business and investment decisions. This course is designed to integrate the taxation knowledge and skills gained in MGT 2206, MGT 2207 and MGT 2208 with the other technical competency areas of the *CPA Competency Map* through the use of integrative case simulations.

Some of the competencies found in the *CPA Competency Map* covered in this course include:

- 6.1 General Income Tax Concepts
- 6.2 Corporate Income Tax
- 6.3 Personal Income Tax
- 6.4 Income Tax Administration
- 6.5 Income Taxation of Non-Residents and Part-year Residents
- 6.6 Other Income Tax Matters
- 6.7 GST Matters

By the end of this course, students are expected to be proficient at preparing a solution to an integrated case while drawing heavily upon the enabling competencies of the *CPA Competency Map*:

- Professional and Ethical Behaviour
- Problem-Solving and Decision Making
- Communication
- Self-Management
- Teamwork and Leadership

- The **MMPA Leadership Development Program** provides an understanding of the values and beliefs, attitudes, skills, knowledge and experience that define an MMPA Leader. Where relevant, your attention will be drawn to how and when the course covers:
 - What an MMPA Leader does
 - MMPA Leadership Values

➤ MMPA Leadership Competencies

Check [MMPA Leadership Development Program](#) for a full understanding of the program

- **Howard Gardner's Multiple Intelligences Theory** and its practical implications for development of MMPA student intelligences.
- **CPA Competency Map** lays the foundation for the CPA certification program, including education, accreditation, examinations, and practical experience requirements, and describes the knowledge, skills and proficiency levels you must achieve to become a Canadian CPA. The *2020 CPA Competency Map* is the next major update to the [2019 CPA Competency Map](#)

Specifically, this course will require students to be highly motivated and to dedicate adequate time to the readings and class preparation. Students are expected to conduct themselves with the utmost integrity and to maintain an optimal learning environment for themselves and others.

In this course students are given the opportunity to further develop their abilities to analyze problems logically, carry out mathematical operations, and investigate issues. This is referred to as the *Logical-mathematical intelligence* in Gardener's Multiple Intelligences model.

Course Materials:

Required:

- *CPA Competency Map Study Notes – 2019 Edition, Volume 1 & 2*, by Densmore Consulting Services Inc.
- *CPA Canada Handbook*, CPA Canada (electronic version available through e-resources of the University)
- *Income Tax Act (Canada)* (electronic version available through e-resources of the University)

Grading:

The final grade for MGT 2283A (50% of the overall MGT 2283 grade) will be determined as outlined below.

Class Participation	10% (throughout the course)
Assignments (4)	60% (see below)
Final examination	<u>30%</u> (July 10, 2020)
	<u>100%</u>

Instructional Approach:

The course will be conducted in an asynchronous and synchronous manner. For the asynchronous component of the course, students will be required to prepare a response to an integrated case and to submit their response through Quercus by 8AM EDT on the class meeting date (as outlined in the Course Schedule).

For the synchronous component of the course, students are expected to be online (through Blackboard Collaborate) at the date and times noted on the Course Schedule (see below). The instructor will lead the class through a detailed take-up of the assigned case. Students are expected to actively participate in the class discussion.

The synchronous and asynchronous components of the course are designed to resemble an in-person 3-hour class. The preparation of a response to an integrated case, the review of on-line lectures and other materials, and the in-person Blackboard Collaborate session combined will not exceed 3 hours.

Hybrid Course Delivery:

Due to the COVID-19 pandemic and in compliance with the social distancing measures required by the provincial State of Emergency, the MMPA Program will be temporarily offering online summer classes. If the situation is resolved before the end of term, the program will resume regular in-class courses.

Students will be notified in advance when in-class courses resume to make any necessary arrangements.

Student Resources:

We encourage students to visit the [Student Service Virtual Program](#) to learn about a range of virtual support programming available across campus including: [Accessibility Service](#), [Career Centre](#), [Health & Counselling Center](#), [International Education Centre](#), [Student Housing & Residence](#) and more.

Assignments & Assignment Submission:

The assignments require students to prepare a solution to an integrated case before each class. The assignments will be completed using *Word* and *Excel* and will be submitted through *Quercus*. There are four (4) assignments that are each worth 15% of the overall course grade. Each assignment is due on the class dates/times noted below:

- Assignment #1 – 8:00 AM EST on June 15
- Assignment #2 – 8:00 AM EST on June 22
- Assignment #3 – 8:00 AM EST on June 25
- Assignment #4 – 8:00 AM EST on July 6

Turnitin: Students are required to submit their course assignments, tests and exams to Turnitin.com for a review of textual similarity and detection of possible plagiarism. In doing so, students will allow their submissions to be included as source documents in the Turnitin.com reference database, where they will

be used solely for the purpose of detecting plagiarism. The terms that apply to the University's use of the Turnitin.com service are described on the Turnitin.com website.

Any modifications to the course will be announced and explained in class.

In-Class and Online Academic Integrity:

Academic integrity represents a set of morals connected to maintain honesty, trust, fairness, respect, responsibility, and courage in our learning environment.

Students should note that cheating, plagiarizing, and usage of unauthorized electronic devices are considered academic offences and **will not be tolerated**. Students caught engaging in such activities will be subject to academic discipline ranging from a mark of zero on the assignment, test or examination to dismissal from the university as outlined in the UTM [academic handbook](#).

Note: Any student abetting in such misconduct will also be subject to academic penalties.

Timeline for Reassessment of Term Work:

Students have eight weeks from the date that term work, e.g. midterm test, project etc., are returned to them to discuss and request a reassessment of the assigned grade with the instructor. This is the timeline for informal appeals listed in the School of Graduate Studies calendar. Requests made after eight weeks from the date the original work was returned to the students will not normally be considered.

Course Drop Deadline:

For information purposes, the School of Graduate Studies deadline to drop this course without academic penalty is **June 22, 2020**. Please note that MMPA Program students must have the written permission of the Program Director to drop a course. Please consult with the Program Registrar if you are considering dropping a course.

Course Schedule:

As outlined above, the first part of each class will be dedicated to students preparing a solution to an integrated case simulation. A debrief and group discussion will follow.

The following technical areas from the *CPA Competency Map* will be applied to integrative case simulations throughout this course:

- Financial Reporting
- Strategy and Governance
- Management Accounting
- Audit and Assurance
- Finance
- Taxation

The class will meet on the following dates:

1. Monday June 15 (Section A 1:00 PM, Section B 9:00 AM)
2. Monday June 22 (Section A 1:00 PM, Section B 9:00 AM)
3. Thursday June 25 (Section A 9:00 AM, Section B 1:00 PM)
4. Monday July 6 (Section A 1:00 PM, Section B 9:00 AM)

The final examination will take place on Friday July 10 at 9:00 AM for both section A& B.

Appendix C – MGT2285H Course Outline

MGT 2285 – INTEGRATION & PROFESSIONAL DECISION-MAKING INITIATIVES III

Instructor: Eckhard Schumann

Telephone: 905-569-4771

Email: eckhard.schumann@utoronto.ca

Course Objectives:

The focus of this course is on Performance Measurement (PM) and Management Decision Making (MDM). Any organization has to have controls and activities in place to ensure that its strategic objectives and goals are met. Underlying these controls and activities are issues involving strategic decision-making, effective governance, risk management and performance evaluation. This course will integrate these issues and other important areas of PM and MDM, such as business valuations, revenue and cost management and management systems and controls, with other topics covered in other courses through the use of integrative case simulations.

Some of the CPA Technical Competencies covered in this course require students to:

- 1.4.5. Analyze and predict the impact of strategic and operational decisions on financial results.
- 2.1.1 Evaluate the entity's governance structure (policies, processes, codes).
- 2.3.1 Evaluate the entity's strategic objectives and related performance measures.
- 2.3.2 Evaluate the entity's internal and external environment and its impact on strategy development.
- 2.3.3 Evaluate strategic alternatives.
- 2.4.1 Analyze the key operational issues and alignment with strategy.
- 2.5.1 Design an effective risk management program and evaluate its impact on shareholder value.

- 3.1.3 Recommend improvements to reporting systems to meet information needs.
- 3.3.2 Evaluate and apply cost management techniques appropriate for specific costing decisions.
- 3.3.4 Recommend cost management improvements across the entity.
- 3.4.1 Evaluate sources and drivers of revenue growth.
- 3.6.1 Evaluate performance using accepted frameworks.
- 3.6.3 Evaluate root causes of performance issues.
- 4.1.2 Evaluate the information system, including the related processes.

The following CPA Enabling Competencies apply to any course in this program:

1. Professional and ethical behaviour
 2. Problem-solving and decision-making
 3. Communication
 4. Self-management
 5. Teamwork and leadership
- The **MMPA Leadership Development Program** provides an understanding of the values and beliefs, attitudes, skills, knowledge and experience that define an MMPA Leader. Where relevant, your attention will be drawn to how and when the course covers:
 - What an MMPA Leader does
 - MMPA Leadership Values
 - MMPA Leadership Competencies

For a full discussion of the MMPA Leadership Development Program, refer to

[MMPA Leadership Development Program](#).

Specifically, this course will ask you to identify and discuss leadership values and competencies that arise in various issues that we will discuss. You should consider how different aspects of leadership could perhaps be applied to realize a better outcome of the issues under discussion.

The CPA Competency Map

CPA Competency Map lays the foundation for the CPA certification program, including education, accreditation, examinations, and practical experience requirements, and describes the knowledge, skills and proficiency levels you must achieve to become a Canadian CPA. The 2020 CPA Competency Map is the next major update to the [2019 CPA Competency Map](#)

Howard Gardner's Multiple Intelligences Model

The MMPA Program takes the view that intelligence has more than one dimension, and the MMPA students need to develop along all seven dimensions identified by Howard Gardner during their Program. MGT 2282B will assist students in developing on all of these, except for musical intelligence. The seven dimensions are:

Linguistic intelligence involves sensitivity to spoken and written language, the ability to learn languages, and the capacity to use language to accomplish certain goals. This intelligence includes the ability to effectively use language to express oneself rhetorically or poetically; and language as a means to remember information. Writers, poets, lawyers and speakers are among those that Howard Gardner sees as having high linguistic intelligence.

Logical-mathematical intelligence consists of the capacity to analyze problems logically, carry out mathematical operations, and investigate issues scientifically. In Howard Gardner's words, it entails the ability to detect patterns, reason deductively and think logically. This intelligence is most often associated with scientific and mathematical thinking.

Interpersonal intelligence is concerned with the capacity to understand the intentions, motivations and desires of other people. It allows people to work effectively with others. Educators, salespeople, religious and political leaders and counselors all need a well-developed interpersonal intelligence.

Intrapersonal intelligence entails the capacity to understand oneself, to appreciate one's feelings, fears and motivations. In Howard Gardner's view it involves having an effective working model of ourselves, and to be able to use such information to regulate our lives.

Course Materials:

Required Text: DENSMORE CPA COMPETENCY MAP STUDY NOTES, 2020 or 2019 edition.

CPA Canada Handbook, CPA Canada (optional)

Income Tax Act (Canada) (same edition as used in MGT2208)

Grading:

Marking Scheme for 2282B (50% of overall 2282 grade):

Class assignments (4)	80%	Class 1, 2, 3, 4
Final examination	20%	October 9, 2020

Instructional Approach:

For each class, an integrated case will be posted in advance. **Students must read the case before the scheduled class time.** Students are required to complete the case as an assignment in Word and/or Excel as appropriate and upload it to Quercus at **8:00am** for both sections on the dates indicated on the course schedule and on the last page of this course outline. **No late assignments will be accepted.** Students are responsible to ensure that they have reliable internet access and a reliable and fully functional computer. A discussion of the case will be held live through Blackboard Collaborate (BBC) during the scheduled class time. Students will have time to work on the case during this time and ask questions regarding the case. The class will be recorded as well (1 to 1.5 hours). See the course schedule on the last page of this course outline for specific dates and times.

Hybrid Course Delivery:

As we continue to comply with the social distancing measures required by the provincial State of Emergency, the MMPA Program will continue to offer online fall classes.

Here are some helpful tips and resources:

- [Tech Requirements for Online Learning.](#)
- [UTM Library Learn Anywhere Resource website.](#)
- The [Alibaba Cloud Enterprise Network \(CEN\)](#) is the latest network service located in the People's Republic of China which will allow for a fast, reliable and consistent connection to U of T's network and in turn its online learning resources such as Quercus, Collaborate Ultra and [more](#).
- For Zoom lectures and meetings: students should register for a UTM Zoom account using their UTORid and password. (Web Portal Login: <https://utoronto.zoom.us>). *Students are required to use their video cameras during classes as indicated above.*

Student Resources:

We encourage students to visit the [Student Service Virtual Program](#) to learn about a range of virtual support programming available across campus including: [Accessibility Service](#), [Career Centre](#), [Health & Counselling Center](#), [International Education Centre](#), [Student Housing & Residence](#) and more.

Course Evaluations:

The University of Toronto and the MMPA program are committed to ensuring quality of their academic standards and their teaching and learning experience of it is students. Conducting valuable course evaluations is a key component in achieving and maintaining those standards.

Professors' are always keen to hear students' thoughtful and constructive feedback as it assist them in identifying what works best in their teaching styles and ways to build-on and improve where applicable. The more detailed information you include in the comment section about lectures, assignments and exams the more you provide faculty with guidelines in refining future iteration of their course.

We strongly encourage students to complete the evaluations for this specific course by [clicking here](#).

Assignments, Tests & Exams Submission:

For each class, an integrated case will be posted in advance. Students are required to complete the case as an assignment in Word and/or Excel as appropriate. Answers must be uploaded to Quercus at **8:00am** on the dates indicated on the course schedule on the last page of this course outline. **This applies to both sections. No late assignments will be accepted.**

The final examination will be similar to the class assignments, except that it will not be discussed in a synchronous session.

Turnitin: Students are required to submit their course assignments, tests and exams to **Turnitin.com** for a review of textual similarity and detection of possible plagiarism. In doing so, students will allow their submissions to be included as source documents in the Turnitin.com reference database, where they will be used solely for the purpose of detecting plagiarism. The terms that apply to the University's use of the Turnitin.com service are described on the Turnitin.com website.

Late submissions: Assignments, quizzes, tests and examinations must be submitted by the due date and time. Late submissions will be penalized. Please consider the fact that it may take a few minutes to upload your work.

Tests and examinations: All students must sign the [MMPA Online Exam Integrity Protocol](#) prior to each test or examination. These must be uploaded to Quercus.

Any modifications to the course will be announced and explained in class.

In-Class and Online Academic Integrity:

Academic integrity represents a set of morals relating to honesty, trust, fairness, respect, responsibility, and courage in our learning environment.

Students should note that cheating, plagiarizing, and usage of unauthorized electronic devices are considered academic offences and **will not be tolerated**.

Moving to remote learning and online courses, students are expected to adhere to the [Code of Behaviour on Academic Matters](#) regardless of the course delivery method. Students should maintain the same academic honesty and integrity that they would in a classroom setting. Potential academic offences in a digital context include, but are not limited to:

- Accessing unauthorized resources (search engines, chat rooms, Reddit, etc.) for assessments.
- Using technological aids (e.g. software) beyond what is listed as permitted in an assessment.
- Posting test, essay, or exam questions to message boards or social media.
- Creating, accessing, and sharing assessment questions and answers in virtual “course groups.”
- Working collaboratively, in-person or online, with others on assessments that are expected to be completed individually.

All suspected cases of academic dishonesty will be investigated following procedures outlined in the [Code of Behaviour on Academic Matters](#). If you have questions or concerns about what constitutes appropriate academic behaviour or appropriate research and citation methods, you are expected to seek out additional information on academic integrity from your instructor or from other [institutional resources](#).

Timeline for Reassessment of Term Work:

Students have eight weeks from the date that term work, e.g. midterm test, project etc., are returned to them to discuss and request a reassessment of the assigned grade with the instructor. This is the timeline for informal appeals listed in the School of Graduate Studies calendar. Requests made after eight weeks from the date the original work was returned to the students will not normally be considered.

Course Drop Deadline:

For information purposes, the School of Graduate Studies deadline to drop this course without academic penalty is **September 17, 2020**. Please note that MMPA Program students must have the written permission of the Program Director to drop a course. Please consult with the Program Registrar if you are considering dropping a course.

Course Schedule

MGT 2282B – INTEGRATION & PROFESSIONAL DECISION-MAKING INITIATIVES I		
FALL 2020		
Class	Date	Main Activities
1	September 9 Class B: 8:30am-10:00am Class A: 11:00am-12:30pm	Assignment 1 – Integrated Case Simulation #1 Due Friday, September 11 at 11:59pm EST
2	September 16 Class B: 8:30am-10:00am Class A: 11:00am-12:30pm	Assignment 2 – Integrated Case Simulation #2 Due Friday, September 18 at 11:59pm EST
3	September 23 Class B: 8:30am-10:00am Class A: 11:00am-12:30pm	Assignment 3 – Integrated Case Simulation #3 Due Friday, September 25 at 11:59pm EST
4	September 30 Class B: 8:30am-10:00am Class A: 11:00am-12:30pm	Assignment 4 – Integrated Case Simulation #4 Due Friday, October 2 at 11:59pm EST
5	October 9 9:00am	Final Examination Details to be announced

Please note that students are required to attend their assigned sections.

Appendix D – MGT2286H Course Outline

MGT 2286 – INTEGRATION AND PROFESSIONAL DECISION MAKING INITIATIVES IV

(Assurance and other competencies focus)

Instructor: Manfred S. Schneider

Office: Kaneff Centre, Room 218

Office Hours: TBA and e.mail

e.mail: manfred.schneider@utoronto.ca

Course Objectives:

The course is designed to integrate the technical materials learned in performance measurement (financial and management accounting), assurance, tax, finance, information systems and organizational effectiveness with the practical experience obtained by students to date.

The primary objective of the course is to simulate real professional situations, giving students an opportunity to apply technical knowledge and professional judgement to such situations. Application skills will be developed through the use of case materials. An important secondary objective is to develop case writing skills and an approach to writing professional examinations. Given the structure of the new MMPA program in response to changes in the CPA program, this course will have a greater emphasis on assurance.

Several of the competencies found in the *CPA Competency Map* will be covered in this course. From the Assurance perspective, this would include the various competency topics set out in the Advance Auditing course outline from Fall 2019.

By the end of this course, students are expected to be proficient at preparing a solution to an integrated case while drawing heavily upon the enabling competencies of the *CPA Competency Map*:

- Professional and ethical behaviour
- Problem-solving and decision making
- Communication
- Self-management

- Teamwork and Leadership
- The **MMPA Leadership Development Program** provides an understanding of the values and beliefs, attitudes, skills, knowledge and experience that define an MMPA Leader. Where relevant, your attention will be drawn to how and when the course covers:
 - What an MMPA Leader does
 - MMPA Leadership Values
 - MMPA Leadership Competencies
 Check [MMPA Leadership Development Program](#) for a full understanding of the program.
- **Howard Gardner's Multiple Intelligences Theory** and its practical implications for development of MMPA student intelligences, including:
- **CPA Competency Map** needed by outstanding professional accountants
<https://www.cpacanada.ca/en/become-a-cpa/pathways-to-becoming-a-cpa/national-education-resources/the-cpa-competency-map>

Specifically, this course will require students to be highly motivated and to dedicate adequate time to the readings and class preparation. Students are expected to conduct themselves with the utmost integrity and to maintain an optimal learning environment for themselves and others.

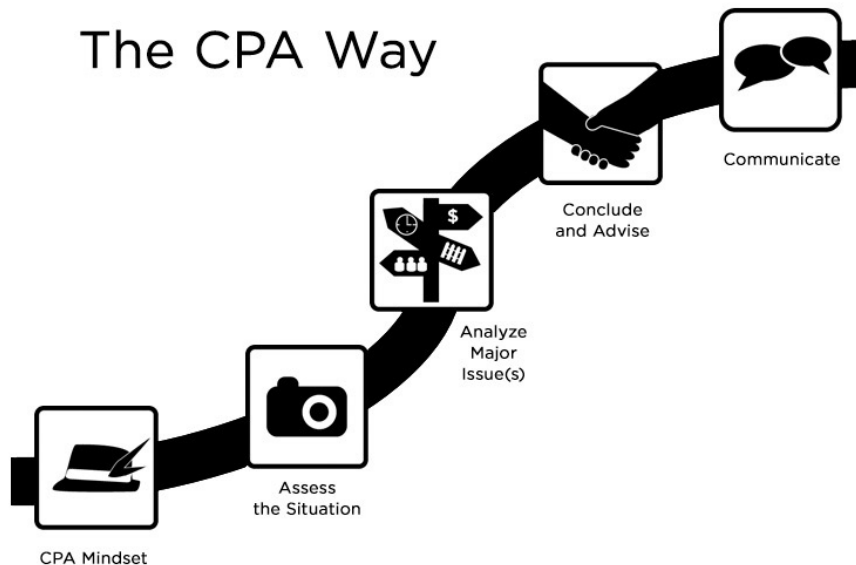
In this course students are given the opportunity to further develop their abilities to analyze problems logically, carry out mathematical operations, and investigate issues. This is referred to as the *Logical-mathematical intelligence* in Gardener's Multiple Intelligences model.

Course methodology:

The course is taught utilizing previous UFE and CFE multi-competency examination questions. The first session will focus on the case approach, role playing and professional judgement. Each session will build on these skills and will involve the writing and submission of a case simulation.

Class attendance at the times marked on the timetable is mandatory for all students for purposes of both participation and case writing submissions. Students are

required to write practical simulations using Word and Excel and submitting same on Quercus.



Adaptive delivery to the changing world:

This is a “new world” for all of us. All members of our class had previously had me in intro auditing and business law and you each know how I enjoy our “chalk and talk” approach to learning materials. Simulation writing is a very important skill. You can learn a lot of technical – but at the end of the day your professional lives are gauged by your ability to help your employer, your client – whoever. Said another way, you need to be “competent” in your dealings with others. Our goal in 2283B is to provide you an approach in dealing with simulations, and in particular those that relate to “assurance”. I, as your instructor, have used the same approach for over 30 years. It is an approach that works for me. You have to develop the approach that works for you. This is done by carefully assessing how you read; how you plan; how you write. You want to develop an approach that reduces your stress and maximizes your performance. In a normal year, you would write a simulation for the first part of a class and then we would take it up for the second part. We would share ideas. You would agree or disagree with how issues are identified and discussed. In the end, we would all learn from that discussion. We would encourage you to “do more” simulations; to sign up for other sessions like Densmore; do sessions provided by your firm; locate a mentor who could also help.

We are in a different world. All of our objectives can still be achieved. We just need to sort out a proper balance and a best method of delivery. I will no longer have my “chalk” in hand. I will adapt – and so will you. I will seek your advice as we progress as to what you need/want and what we can do to make things better. I do however need your commitment to work hard; to write simulations “for real” and to participate. As a class you have never let me down and I know that will continue to be the case. Our sessions together are important.

In our course, we are a “team” and we work together to ensure we collectively have a positive and supportive learning environment. Like baking a cake – sometimes it takes experimentation get the right “mix”/outcome. I will always be open to your advice and suggestions. At this point – my thinking is to have you write the case either in advance or at the start of class and then to do an “on line” take up. In the end – I envisage our class as still having the practical application with time for you to ask questions and absorb the materials in a practical manner.

We will be flexible and adjust accordingly.

Course Material:

Required:

- *CPA Competency Map Study Notes – 2020 Edition, Volume 1 & 2*, by Densmore Consulting Services Inc.
- *CPA Canada Handbook*, CPA Canada (electronic version available through e-resources of the University).
- *Income Tax Act* (may be required)

Grading:

The final grade for MGT 2283B (50% of the overall MGT 2283 grade) will be determined as outlined below.

Class Participation	4%	(throughout the course)
In-Class Assignments (4)	16%	(Class 1, 2, 3, and 4)
Final examination	30%	(July 10, 2020)

Hybrid Course Delivery:

Due to the COVID-19 pandemic and in compliance with the social distancing measures required by the provincial State of Emergency, the MMPA Program will be temporarily offering online summer classes. If the situation is resolved before the end of term, the program will resume regular in-class courses.

Students will be notified in advance when in-class courses resume to make any necessary arrangements.

Student Resources:

We encourage students to visit the [Student Service Virtual Program](#) to learn about a range of virtual support programming available across campus including: [Accessibility Service](#), [Career Centre](#), [Health & Counselling Center](#), [International Education Centre](#), [Student Housing & Residence](#) and more.

Assignments & Assignment Submission:

A total of 6 **individual assignments** will be given each being worth 5% of the course grade. Please note that all assignments are due by the specified deadlines. No late assignments will be accepted for any reasons.

Turnitin: Students are required to submit their course assignments, tests and exams to Turnitin.com for a review of textual similarity and detection of possible plagiarism. In doing so, students will allow their submissions to be included as source documents in the Turnitin.com reference database, where they will be used solely for the purpose of detecting plagiarism. The terms that apply to the University's use of the Turnitin.com service are described on the Turnitin.com website.

Any modifications to the course will be announced and explained in class.

In-Class and Online Academic Integrity:

Academic integrity represents a set of morals connected to maintain honesty, trust, fairness, respect, responsibility, and courage in our learning environment.

Students should note that cheating, plagiarizing, and usage of unauthorized electronic devices are considered academic offences and **will not be tolerated**. Students caught engaging in such activities will be subject to academic discipline ranging from a mark of

zero on the assignment, test or examination to dismissal from the university as outlined in the UTM [academic handbook](#).

Note: Any student abetting in such misconduct will also be subject to academic penalties.

Timeline for Reassessment of Term Work:

Students have eight weeks from the date that term work, e.g. midterm test, project etc., are returned to them to discuss and request a reassessment of the assigned grade with the instructor. This is the timeline for informal appeals listed in the School of Graduate Studies calendar. Requests made after eight weeks from the date the original work was returned to the students will not normally be considered.

Course Drop Deadline:

For information purposes, the School of Graduate Studies deadline to drop this course without academic penalty is **June 19, 2020**. Please note that MMPA Program students must have the written permission of the Program Director to drop a course. Please consult with the Program Registrar if you are considering dropping a course.

Course Schedule:

Planned “live” time – We have to work out our “rhythm” for class the “live” component of our classes. This may be subject to change once we begin classes – but at this point, for your planning purposes – our plan is if you are scheduled for the morning class, the live class will start at 10:30 am EDT and if you are scheduled in the afternoon class, the live class will start at 2:30 pm, EDT.

Class #	Date	Topic
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1	May 19, 2020	<i>Integration & Professional Decision Making – Introduction to an integrative thought process</i> In-Class Assignment 1 – Simulation #1
2	May 21, 2020	<i>Demonstrating integrative competencies in assurance and financial reporting situations</i> In-Class Assignment 2 – Simulation #2
3	June 1, 2020	<i>Demonstrating and integrating multiple competencies in unique situations [other assurance]</i> In-Class Assignment 3 – Simulation #3
4	June 3, 2020	<i>Refining integrative competencies and ensuring the meeting of user needs and expectations [possible Comp situation]</i> In-Class Assignment 4 – Simulation #4
5	Friday, July 10, 2020	*** FINAL EXAMINATION ***