

**FOR APPROVAL**

**PUBLIC**

**OPEN SESSION**

**TO:** UTM Academic Affairs Committee

**SPONSOR:** Professor Amrita Daniere, Interim Vice-Principal Academic & Dean  
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**PRESENTER:** Professor Len Brooks, Director, Professional Accounting Centre and  
**CONTACT INFO:** Master of Forensic Accounting Program  
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**DATE:** October 7, 2022 for October 17, 2022

**AGENDA ITEM:** 3

**ITEM IDENTIFICATION:**

Program Closure: Master of Forensic Accounting, DIFA - Advanced Standing Option

**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 Committee on Academic Policy and Programs. New certificates, as defined by the *Policy on Certificates (For-Credit and Not-For-Credit)*, and the closure of such certificates. An annual report on certificates shall be provided for information to the Committee on Academic Policy and Programs.

**GOVERNANCE PATH:**

- UTM Academic Affairs Committee [for approval] (October 17, 2022)

**PREVIOUS ACTION TAKEN:**

None

**HIGHLIGHTS:**

The Diploma in Investigative & Forensic Accounting (DIFA) was offered at the Professional Graduate Programs Centre and later at the Institute for Management & Innovation (IMI) from 2001 to 2017. In response to the evolving landscape of the industry, a master's level degree

program in forensic accounting, Master of Forensic Accounting, (MFAcc) was created and offered at IMI starting in May 2018. The MFAcc replaced the DIFA. The DIFA was approved to close through university governance effective April 30, 2022.

As part of the transition from the DIFA to the Master of Forensic Accounting (MFAcc) program, the MFAcc has offered an Advanced Standing Option (ASO) for graduates<sup>1</sup> of the Diploma in Investigative & Forensic Accounting (DIFA) program. This ASO was an opportunity for DIFA graduates to enrol in the MFAcc Program and upgrade/ enhance their knowledge and skills to a master's level research understanding and remain competitive with the industry standard to have master's level training in this discipline. The University approved a total of three ASO offerings, each of which involve four standalone sections of existing MFAcc courses (IFA 1905H, IFA 1906H, IFA 2905H, and IFA 2906H) plus a Residency session. These courses will continue to remain part of the MFAcc curriculum and program requirements.

As of August 2020, all three offerings of the ASO have been completed and all students in the ASO have completed their program. There are currently no students enrolled in the ASO. In acknowledgement of the completion of the three ASO offerings and with no additional demand from DIFA graduates, this current proposal is to close the Advanced Standing Option for DIFA graduates effective December 31, 2022.

#### **RECOMMENDATION:**

Be It Resolved,

THAT the Diploma in Investigative & Forensic Accounting - Advanced Standing Option, part of the Master of Forensic Accounting (MFAcc) program, be closed, effective December 31, 2022, as detailed in the proposal dated September 30, 2022.

#### **DOCUMENTATION PROVIDED:**

- Proposal to close the Master of Forensic Accounting, DIFA - Advanced Standing Option, UTM

# University of Toronto Proposal:

## 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; please specify precisely what is being closed:</b> i.e., graduate diploma, field, certificate, option within a program (e.g., specialist, major or minor), entire program or degree (graduate or undergraduate).	Master of Forensic Accounting Advanced Standing Option for DIFA Graduates
<b>Department/unit if applicable:</b>	Institute for Management & Innovation (IMI)
<b>Faculty/academic division:</b>	University of Toronto Mississauga (UTM)
<b>Faculty/academic division contact:</b>	Amrita Daniere Interim Vice-Principal Academic & Dean <a href="mailto:Vpdean.utm@utoronto.ca">Vpdean.utm@utoronto.ca</a>
<b>Dean's Office Contact:</b>	Marc Dryer Associate Dean, Academic Programs <a href="mailto:Marc.dryer@utoronto.ca">Marc.dryer@utoronto.ca</a>  Yen Du Manager, Academic Programs, Reviews & Quality Assurance <a href="mailto:Yen.du@utoronto.ca">Yen.du@utoronto.ca</a>
<b>Department/unit contact:</b>	Len Brooks Program Director, MFAcc <a href="mailto:Len.brooks@utoronto.ca">Len.brooks@utoronto.ca</a>
<b>Effective date the offering was administratively suspended to new admissions:</b>	January 12, 2021
<b>Effective date of full closure of program:</b> date by which students currently in the program will be expected to graduate.	December 31, 2022
<b>Version date:</b> please change as you edit this proposal.	September 30, 2022

## 1 Brief Summary

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- Please clarify precisely what is being closed.

- What is the relationship between what is being closed and any remaining offerings:
  - ▶ If only part of a program is being closed, please clarify the relationship between this and those portions of the program that will remain open.

The Diploma in Investigative & Forensic Accounting (DIFA) was offered at the Professional Graduate Programs Centre and later at the Institute for Management & Innovation (IMI) from 2001 to 2017. In response to the evolving landscape of the industry, a master's level degree program in forensic accounting, Master of Forensic Accounting, (MFAcc) was created and offered at IMI starting in May 2018. The MFAcc replaced the DIFA. The DIFA was approved to close through university governance effective April 30, 2022.

As part of the transition from the DIFA to the Master of Forensic Accounting (MFAcc) program, the MFAcc has offered an Advanced Standing Option (ASO) for graduates<sup>1</sup> of the Diploma in Investigative & Forensic Accounting (DIFA) program. This ASO was an opportunity for DIFA graduates to enrol in the MFAcc Program and upgrade/ enhance their knowledge and skills to a master's level research understanding and remain competitive with the industry standard to have master's level training in this discipline. The University approved a total of three ASO offerings, each of which involve four standalone sections of existing MFAcc courses (IFA 1905H, IFA 1906H, IFA 2905H, and IFA 2906H) plus a Residency session. These courses will continue to remain part of the MFAcc curriculum and program requirements.

As of August 2020, all three offerings of the ASO have been completed and all students in the ASO have completed their program. There are currently no students enrolled in the ASO. In acknowledgement of the completion of the three ASO offerings and with no additional demand from DIFA graduates, this current proposal is to close the Advanced Standing Option for DIFA graduates effective immediately.

## 2 Rationale

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### Background:

- You may wish to speak to when the program was first created; how long has it been offered; past success of the program.
- What has led to the decision to close the program?
- Please provide a full academic rationale:
  - ▶ You may wish to refer to changing enrolment; changing disciplinary landscape; shifting expertise of the professoriate; poor quality of the academic offering; overlap with other existing programs.
  - ▶ Where appropriate, you may want to quote from recent unit or program reviews.

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<sup>1</sup> There will be almost 300 DIFA alumni when all current students complete their program. DIFA graduates are given advanced standing for 6 of the 10 courses in the new MFAcc degree. The ASO program provides the missing 4 courses for the MFAcc degree, plus a Residency session.

- ▶ Explain alignment with the unit's academic plan.

The Diploma in Investigative & Forensic Accounting (DIFA) was offered at the Professional Graduate Programs Centre and later at through Institute for Management & Innovation from 2001 to 2017. 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 created and offered at IMI starting in May 2018. The MFAcc replaced the DIFA and the DIFA was approved to close through university governance effective April 30, 2022.

In order to support DIFA graduates who wished to acquire the expertise of the new master's program, an advanced-standing option (ASO) was created in the MFAcc in to allow DIFA graduates to upgrade and enhance their knowledge and skills to a master's level research understanding and remain competitive with the industry standard to have master's level training in this discipline. The ASO was originally created to be offered three times, once each in 2018, 2019, and 2020 with enrolments of 21, 28, and 13 students, respectively. In 2020, at the completion of the three offerings, it was assessed by the MFAcc Director and IMI Director that the demand by DIFA graduates for an advanced standing option has been satisfied, and no further ASO offerings were or are needed. The ASO for DIFA Graduates was administratively suspended to further admissions on January 12, 2021.

### 3 Impact on Other Programs/Units of the Proposed Closure

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- 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.

No other units will be affected adversely by the proposed closure. The MFAcc Program has no intention to offer standalone ASO courses in future as they were designed specifically for DIFA graduates to upgrade/ enhance their skills to the master's level. Existing MFAcc courses are already designed to address this content and develop these skills as part of the MFAcc curriculum and program learning outcomes.

## 4 Student Accommodation

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- Please include the current enrolment showing breakdown, by year, in the program or option being closed.

There are no students currently enrolled in the ASO. All previously enrolled students have completed the program.

## 5 Faculty/Staff Accommodation

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- What is the impact, if any, on faculty and staff of the closure?

No faculty or staff will be affected by the closure since all students completed the ASO as of August 2020 and it has been administratively suspended since May 2021. Current staff and faculty that previously supported the ASO continue to be engaged in the delivery of the ongoing MFAcc Degree Program.

## 6 UTQAP Process

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The governance pathway is summarized in the table below.

Steps	Approving Body	Approval Date
Development/consultation within Unit	Len Brooks Program Director, MFAcc	August 22, 2022
	Shashi Kant Interim Director, IMI	September 14, 2022

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

<b>Decanal &amp; Provostial Sign-Off</b>	Marc Dryer Associate Dean, Academic Programs	September 14, 2022
	VPAP sign-off	September 26, 2022
<b>Divisional Governance Approval</b>	UTM Academic Affairs Committee	October 17, 2022
AP&P – reported annually		May 2023
Ontario Quality Council – reported annually		July 2023
MCU – reported annually		July 2023