



The following Motions and Documents were considered by the Board Learning and Discovery Committee at its Monday, September 29, 2014 meeting:

Agenda Title: Faculty of Graduate Studies and Research and Faculty of Business Proposal for a (New) Freestanding For-Credit Post-Master's Certificate in Business Fundamentals

APPROVED MOTION: THAT the Board Learning and Discovery Committee approve, under delegated authority from the Board of Governors, the new freestanding for-credit Post-Master's Certificate in Business Fundamentals, as submitted by the Faculty of Graduate Studies and Research and the Faculty of Business and as set forth in Attachment 1, as amended, for implementation in September, 2015.

Final approved item: 14a.

Agenda Title: Faculty of Graduate Studies and Research and Faculty of Business Proposal for a (New) Freestanding For-Credit Post-Master's Certificate in Innovation and Entrepreneurship

APPROVED MOTION: THAT the Board Learning and Discovery Committee approve, under delegated authority from the Board of Governors, the new freestanding for-credit Post-Master's Certificate in Innovation and Entrepreneurship, as submitted by the Faculty of Graduate Studies and Research and the Faculty of Business and as set forth in Attachment 1, for implementation in September, 2015.

Final approved item: 14b.

Agenda Title: Faculty of Graduate Studies and Research and Faculty of Business Proposal for a Master of Accounting (MAcc)

APPROVED MOTION: THAT the Board Learning and Discovery Committee recommend that the Board of Governors approve the proposal for a (new) Master of Accounting (MAcc) degree program, as submitted by the Faculty of Graduate Studies and Research and the Faculty of Business and as set forth in Attachment 1, for implementation in May, 2015.

Final recommended item: 14c.

OUTLINE OF ISSUE

Agenda Title: **Faculty of Graduate Studies and Research and Faculty of Business Proposal for a (New) Freestanding For-Credit Post-Master’s Certificate in Business Fundamentals**

Motion: THAT the Board Learning and Discovery Committee approve, under delegated authority from the Board of Governors, the new freestanding for-credit Post-Master’s Certificate in Business Fundamentals, as submitted by the Faculty of Graduate Studies and Research and the Faculty of Business and as set forth in Attachment 1, as amended, for implementation in September, 2015.

Item

Action Requested	<input checked="" type="checkbox"/> Approval <input type="checkbox"/> Recommendation <input type="checkbox"/> Discussion/Advice <input type="checkbox"/> Information
Proposed by	Mazi Shirvani, Vice-Provost and Dean, Faculty of Graduate Studies and Research; Joseph Doucet, Dean, Alberta School of Business; Joan White, Associate Dean, Alberta School of Business
Presenters	Carl Amrhein, Provost and Vice-President (Academic); Joan White, Associate Dean, Alberta School of Business
Subject	Freestanding For-Credit Post-Master’s Certificate in Business Fundamentals

Details

Responsibility	Provost and Vice-President (Academic)
The Purpose of the Proposal is (please be specific)	To introduce a new Post-Master’s freestanding for-credit certificate program in Business Fundamentals.
The Impact of the Proposal is	See ‘Purpose’.
Replaces/Revises (eg, policies, resolutions)	N/A
Timeline/Implementation Date	For implementation in September, 2015.
Estimated Cost	See proposed budget.
Sources of Funding	This will be a revenue-generating program.
Notes	The GFC Academic Standards Committee (ASC) will review and be asked to recommend on this proposed certificate program at its June 19, 2014 meeting. Its recommendation will be reported by the Vice-Chair of GFC ASC to GFC APC on June 25.

Alignment/Compliance

Alignment with Guiding Documents	<i>Dare to Discover, Dare to Deliver</i> ; Faculty of Business Academic Plan
Compliance with Legislation, Policy and/or Procedure Relevant to the Proposal (please quote legislation and include identifying section numbers)	<p>1. Post-Secondary Learning Act (PSLA): The <i>PSLA</i> gives GFC responsibility, subject to the authority of the Board of Governors, over academic affairs. Further, the <i>PSLA</i> gives the Board of Governors authority over certain admission requirements and rules respecting enrolment. The Board has delegated its authority over admissions requirements and rules respecting enrolment to GFC and the GFC ASC. (Sections 26(1), 60(1)(c) and (d)).</p> <p>2. PSLA: The <i>PSLA</i> gives GFC responsibility, subject to the authority of the Board of Governors, over academic affairs (Section 26(1)) and provides that GFC may make recommendations to the Board of Governors on a number of matters including the budget, academic planning, and related matters (Section 26(1)(o)). GFC has thus established an Academic Planning Committee (GFC APC), as set out in</p>

the GFC APC Bylaws.

3. **UAPPOL Admissions Policy:** “Admission to the University of Alberta is based on documented academic criteria established by individual Faculties and approved by GFC. This criteria may be defined in areas such as subject requirements, minimum entrance averages, and language proficiency requirements. In addition to academic requirements for admission, GFC authorizes each Faculty to establish such other reasonable criteria for admission of applicants as the Faculty may consider appropriate to its programs of study, subject to the approval of GFC (e.g. interview, audition, portfolio, etc.)

The admission requirements for any Faculty will be those approved by GFC as set forth in the current edition of the *University Calendar*. In addition to the admission requirements, selection criteria for quota programs, where they exist, will also be published in the current edition of the *University Calendar*.

The responsibility for admission decisions will be vested in the Faculty Admission Committees or in the Deans of the respective Faculties, as the councils of such Faculties will determine.”

4. **UAPPOL Admissions Procedure:**

“PROCEDURE

1. EFFECTIVE DATE OF CHANGES TO ADMISSION REGULATIONS

Following approval by GFC:

a. Where changes to admission regulations may disadvantage students in the current admission cycle, normally implementation will be effective after the change has been published in the *University Calendar* for one full year (i.e., effective the second year that the information is published in the *University Calendar*).

5. **UAPPOL Academic Standing Policy:** “All current academic standing regulations, including academic standing categories, University graduating standards and requirements for all individual programs will be those prescribed by Faculty Councils and GFC as set forth in the *University Calendar*.”

6. **UAPPOL Academic Standing Regulations Procedures:** “All proposed new academic standing regulations and changes to existing academic standing regulations will be submitted by the Faculties or the Administration to the Provost and Vice-President (Academic). Faculties will also submit to the Provost and Vice-President (Academic) any proposed changes to the use and/or computation of averages relating to academic standing, including promotion and graduation.

If the Provost and Vice-President (Academic) determines the proposal to be in good order, the proposal will be introduced to the appropriate University governance process(es). In considering these proposals, governance bodies will consult as necessary with the Faculties and with other individuals and offices.

	<p>Normally, changes become effective once they are approved by GFC or its delegate and are published in the University Calendar.”</p> <p>7. GFC Academic Standards Committee (ASC) Terms of Reference (Mandate): “GFC delegated to ASC the authority to approve proposals for the establishment of and termination of credit and non-credit certificates, regardless of the proposing academic unit. Where additional funding and/or space is required to support the offering of the proposed certificate and/or if, in the opinion of the Provost and Vice-President (Academic) (or delegate), the certificate requires Government approval, ASC would provide a recommendation on the (proposed) initiative to the GFC Academic Planning Committee (APC). (GFC 31 MAY 2005) (EXEC 12 JAN 2009)” (3.G.).</p> <p>8. GFC Academic Planning Committee (APC) Terms of Reference (Mandate): Following GFC ASC’s recommendation to GFC APC, APC’s <i>Mandate</i> states: “Where additional funding and/or space is required to support the offering of a proposed certificate and/or if, in the opinion of the Provost and Vice-President (Academic) the certificate required Government approval, ASC would provide a recommendation on the (proposed) initiative to APC. APC, in turn, would have the GFC delegated authority to give final approval for the proposal in those cases where Government approval of the certificate is not required; in cases where Government approval is required, APC would provide recommendation on the proposal to the Board of Governors (or delegate body). (GFC 31 MAY 2005). (3.8.d.)</p> <p>9. Board Learning and Discovery Committee (BLDC) Terms of Reference: “[...]”</p> <p style="text-align: center;">3. <u>MANDATE OF THE COMMITTEE</u></p> <p>Except as provided in paragraph 4 hereof and in the Board’s General Committee Terms of Reference, the Committee shall, in accordance with the Committee’s responsibilities with powers granted under the Post-Secondary Learning Act, monitor, evaluate, advise and make decisions on behalf of the Board with respect to matters concerning the teaching and research affairs of the University, including proposals coming from the administration and from General Faculties Council (the “GFC”), and shall consider future educational expectations and challenges to be faced by the University. The Committee shall also include any other matter delegated to the Committee by the Board.</p> <p>Without limiting the generality of the foregoing the Committee shall: [...]</p> <p>c. review and approve recommendations of GFC for major changes in instructional and research programs and other academic matters[.] [....]”</p>
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Routing (Include meeting dates)

Consultative Route	Alberta School of Business
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Item No. 14A

(parties who have seen the proposal and in what capacity)	Cost-recovery proposals are to be reviewed by the Registrar’s Advisory Committee on Fees (RACF), with any recommendation on the cost-recovery component of the proposal to be forwarded to the Provost and Vice-President (Academic) for final approval.
Approval Route (Governance) (including meeting dates)	Faculty of Graduate Studies and Research Council (May, 2014) – for recommendation; GFC Academic Standards Committee (June 19, 2014) – for recommendation; GFC Academic Planning Committee (June 25, 2014) – for recommendation; Board Learning and Discovery Committee (September 29, 2014) – for final approval
Final Approver	Board Learning and Discovery Committee

Attachments:

1. Attachment 1 (pages 1 – 11) - Faculty of Graduate Studies and Research and Faculty of Business Proposal for a (New) Freestanding For-Credit Post-Master’s Certificate in Business Fundamentals

Prepared by: Kathleen Brough, Portfolio Initiatives Manager, Office of the Provost and Vice-President (Academic) (kathleen.brough@ualberta.ca)

**Program Approval Template
Free-Standing Credit Certificates and Diplomas**

This template is to be used for proposals calling for the establishment of new University of Alberta free-standing credit certificates and diplomas. Free-standing credit certificates and diplomas are not offered as a part of any degree program at the University of Alberta. Students in free-standing credit certificate and diploma programs are not required to be current University of Alberta students in order to gain admission. (Example: Certificate in Stroke Rehabilitation offered by the Faculty of Rehabilitation Medicine)

Governance: Free-standing credit certificates and diplomas are approved by the following route: Faculty Council, GFC Academic Standards Committee (ASC) Sub-committee on Standards (SOS), GFC ASC, GFC APC and the Minister of Advanced Education and Technology.

All free-standing credit certificate and diploma programs at the University of Alberta have a cost-recovery fee structure. Proposed fees are approved by the Provost and Vice-President (Academic) after review by the Registrar's Advisory Committee on Fees (RACF). This approval process is separate from the program approval process outlined above.

Section A: Basics		
Program Name	Post-Master's Certificate in Business Fundamentals	
Credential Select one. (See definitions below)	<input type="checkbox"/> University Certificate (Admission requirement: high school) <input type="checkbox"/> University Certificate (Admission requirement: baccalaureate degree) <input type="checkbox"/> University Diploma (Admission requirement: high school) <input type="checkbox"/> University Diploma (Admission requirement: baccalaureate degree) <input type="checkbox"/> Post-Baccalaureate Certificate <input checked="" type="checkbox"/> Post-Master's Certificate <input type="checkbox"/> Post-Doctoral Certificate	
Sponsoring Faculty/ Academic Unit	Alberta School of Business, University of Alberta. Graduate programs are offered through the Faculty of Graduate Studies and Research, University of Alberta.	
Contact information	Name and Title	Dr. Joan White, Associate Dean, MBA Programs, Alberta School of Business
	Phone	780 492-5412
	Email	jwhite@ualberta.ca
Institution(s) If multiple institutions are involved, specify the nature of the collaboration. Identify which institution(s) will award the credential.	University of Alberta	
Program length – years	Four *3 graduate level courses (12 credits), typically completed over two years	
Program Synopsis Describe the program. Include curriculum content, target student group, target employment, further education options, etc.	The Post-Master's Certificate Program in Business Fundamentals is based on a subset of core business courses delivered in the MBA Program. The certificate program is aimed at doctoral students at the University of Alberta to provide students with a toolkit of core business foundations. The certificate program may cover a variety of topics, including a basic introduction to the accounting framework and "the language of business," examining the role of marketing in business practice, developing a sustainable differential advantage, understanding decision making practices, effective promotion, effective management of people, communication skills (oral, written and presentation skills), leadership skills	

	<p>(decision making and strategic thinking), knowledge management (creativity and innovation, critical thinking), interpersonal skills, change management, and organization awareness and understanding.</p> <p>The Certificate consists of a total of 12 credits, 3 required courses (Financial Accounting, Managing People, and Marketing) and one elective chosen from a set list (Introductory Finance, Management Accounting or Leadership Skills).</p> <p>The certificate program would be of potential interest to those students for whom knowledge of business foundations would supplement their thesis research, for those working or supervising others in a lab, as well as doctoral students writing grant proposals. The certificate program would provide students with knowledge that could bridge the gap between highly specialized training and career opportunities that require business knowledge. Graduates of the certificate program have the opportunity to apply the certificate courses toward completion of an MBA degree.</p>
<p>Provider Comments Include information about brokering arrangements, status of program accreditation or approval by an outside body, etc.</p>	<p>The Alberta School of Business is an AACSB (Association to Advance Collegiate Schools of Business) accredited institution.</p>
<p>Section B: Detailed System Coordination Analysis</p>	
<p>Relationship to existing programs at the institution How does the proposed program fit with other programs at the institution, in terms of program type, student mix, and instructional expertise? What are the anticipated impacts (positive or negative) on existing programs?</p>	<p>The Post-Master's Certificate in Business Fundamentals complements doctoral programs. The certificate courses are currently taught in the MBA program as part of the core MBA courses. Certificate students would integrate with MBA students to provide a dynamic, interactive environment which would blend theory with hands-on participation and solution-driven application. The exchange of scientific and technical knowledge with business fundamentals and applications would be of significant benefit for doctoral students and MBA students alike.</p>
<p>Similarity or relationship to other programs How does the program fit within Alberta's post-secondary system? Which programs does it complement/compete with? If there is duplication, how is it warranted? What are the laddering opportunities to/from the program? What features make the program unique?</p>	<p>This certificate program is unique in Alberta. There are very few certificate programs targeted to doctoral students that span business foundations. The certificate program provides enhanced opportunities for doctoral students in both an academic and non-academic environment.</p> <p>The certificate builds on the strengths of the core courses in the MBA Program. Students completing the certificate program have the option to apply the certificate credits toward completion of an MBA degree.</p>
<p>Consultation with other Alberta institutions offering similar programs What consultations have taken place with institutions that offer similar programs or that may be affected by the implementation of the program? What are the potential student transfer arrangements?</p>	<p>N/A</p>
<p>What alternatives exist and why is this proposal the best strategy for the system?</p>	<p>This certificate program builds on a subset of the core business foundation courses in the MBA Program. The program is using existing resources. The benefit to students completing the certificate program is in being part of a planned program</p>

<p>Why is a new program being developed rather than brokering or expanding an existing program? How will the system benefit from establishing the proposed program?</p>	<p>with academic credentials, and in the knowledge and knowledge transfer possibilities due to the integration of students.</p>
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<p>Section C: Marketability Assessment</p>	
<p>Results of student demand analysis What steps have been taken to assess student demand (Application Submission Initiative data; student inquiries, surveys, wait lists, etc.)? What are the qualitative/quantitative results? What is the institution's plan for student recruitment and selection?</p>	<p>Each year, between 5 and 10% of students applying to an MBA Program have completed a PhD and indicate their desire to add business acumen to their skill set. When funding has been available, up to 20% of the incoming full-time MBA student class have been recent PhD graduates. Many students have indicated that they would have welcomed the opportunity to complete the certificate program while completing their doctoral studies. There were also many applicants who were not successful in gaining funding for the full MBA program who indicated that they would have welcomed the opportunity to complete business courses. Information about the certificate program would be linked to all relevant faculties on the website.</p>
<p>Results of economic demand analysis What steps have been taken to assess regional, provincial and national labour market demand (employer surveys, job ads, labour market statistics, etc.)? What are the qualitative/quantitative results? If the program does not lead directly to employment, what are the long-term economic benefits for graduates?</p>	<p>PhD graduates who went on to complete a general MBA program have done well in the employment market. Graduates have found rewarding careers, integrating specialized knowledge and training with business foundations. The certificate program provides doctoral graduates with opportunities beyond an academic career.</p>
<p>Evidence of support from industry, employers, professional organizations, other institutions Which employers, professional associations, regulatory bodies and institutions were consulted, and which of them will be submitting letters in support of the program? If work experience is part of the program, which employers are willing to provide placements?</p>	<p>Individuals with PhDs who have completed the MBA Program have been successful in careers spanning both their specialized training and business skills.</p>

<p>Section D: Demonstration of Financial Viability</p>	
<p>Annual Budget and funding sources Provide detailed budget information in the Funding section. If necessary, use this section to include additional information.</p>	<p>Budget information is attached. In the initial years, when enrollments are building, excess capacity in current MBA courses will be used to fulfill demand for some courses.</p>
<p>Anticipated impact on internal resources</p>	<p>Library resources are already in place. The Library Impact Statement is attached. There will be initial start-up costs until the program is in steady state at which time</p>

<p>If institutional resources will be a source of revenue, what is the source of funding (e.g.: fundraising, re-allocation)? What will the impact be on other programs and service areas (e.g.: student services, library, facilities)?</p>	<p>the certificate will not require additional resources as tuition revenue will cover costs.</p>
<p>Anticipated financial impact on students and Students Finance How does the tuition fee compare with similar programs at the institution and across the system? What is the anticipated percentage of students who will seek SF support?</p>	<p>The proposed cost per course, \$1625, is similar to the cost of an MBA graduate course.</p>

<p>Section E: Additional Questions – University of Alberta</p>	
<p>Vision and Academic Plan How does the proposed program connect to the University’s vision <i>Dare to Discover</i>? How does the program further the University’s Academic Plan?</p>	<p>The proposed certificate program is consistent with the University’s vision <i>Dare to Discover</i> in that it provides students with a transformative experience. The certificate program provides individuals with the knowledge and skills to strive for excellence in either an academic and non-academic career.</p>
<p>Consultation Describe any consultation and/or potential impacts on service units of the University, including the Office of the Registrar and Student Awards, Academic Information and Communication Technologies (AICT), Library Administration, Facilities and Operations, Student Services, etc.</p>	<p>Consultations have taken place the Office of the Registrar, the Graduate Students Association, members of FGSR Council.</p>

<p>Appendices</p>	
<p>Appendix A – curriculum and program structure List course names, numbers, credits/hours; practicum credits/hours; course descriptions; and total instructional hours. Include draft content for the University Calendar.</p>	
<p>Appendix B – other Include any additional information in support of the proposal including the Library Impact Statement and letters of support.</p>	

Enrolment

List proposed enrolment data. If program implementation will occur over a number of years, provide data for each year up to full implementation. If part-time students are anticipated, convert part-time enrolments and include in full-time enrolment projections.

Proposed Enrolment	Year 1	Year 2	Year 3	Year 4	Annual Ongoing
• Total Part-Time head count	10	25	30	30	30
• Part-Time Year 1	10	15	15	15	15
• Part-Time Year 2		10	15	15	15
• Part-Time Year 3					
• Part-Time Year 4					
• Total FLE	3	8	10	10	10
• FLE Year 1		5	5	5	
• FLE Year 2		3	5	5	
• FLE Year 3					
• FLE Year 4					
• Anticipated Number of Graduates	0	15	15	15	15
Provider Comments Provide clarification of or additional information about the data in the enrolment table.					

Funding

Provide the program budget, including the applicable sources of revenue. If program implementation will occur over a number of years, provide data for each year up to full implementation. All free-standing credit certificates and diplomas at the University of Alberta have a cost-recovery fee structure so the program budget should include the anticipated student fee. Note that the fees are approved by the Provost and Vice-President (Academic) after review by the Registrar's Advisory Committee on Fees (RACF).

APPENDIX A:

Post-Master's Certificate in Business Fundamentals Program Requirements

The Post-Master's Certificate in Business Fundamentals consists of 12 credits, as follows:

Required courses (9 credits):

***3 - ACCTG 501 - Introduction to Financial Reporting and Analysis**

Accounting information's role in recording and reporting on economic and business events including the primary financial statements: balance sheet, income statement, and cash flow. Concepts and purposes underlying financial reporting. Selection of accounting policies and their informational effects for external users. The course begins to develop students' abilities to evaluate and interpret financial information through basic financial analysis.

***3 - MARK 502 - Principles of Marketing Management**

This course commences with an examination of core marketing concepts, including strategic marketing planning, segmentation and the marketing mix (product, price, place, and promotion) and the integration of these concepts into a marketing plan. Specific focus is then provided to developing pragmatic skills regarding marketing effectiveness.

***3 - SMO 500 - Managing People**

Introduces students to organizational behaviour (OB) and human resource management (HRM), and how to generate energy and commitment in employees. Examines options relevant to staffing, performance management, reward systems, leadership, motivation, decision making, communication, labour relations, and current issues in the field of management.

Elective courses (one course chosen from a set list) (3 credits):

***3 - ACCTG 523 - Accounting Information and Internal Decision Making**

Accounting concepts used by managers in planning and decision-making. The course introduces concepts of cost and profit behaviour, contribution margin, and activity-based costing, as well as relevant costs and revenues for production, marketing and capital budgeting decisions. The course also introduces students to the management planning and control system and its components - budgets, variance analysis, performance evaluation in centralized and decentralized organizations, and management compensation plans. The importance of designing a system to fit the organizations' strategy is emphasized.

***3 - FIN 501 - Managerial Finance**

Fundamental concepts in asset valuation are discussed within the context of simple asset pricing models and efficient financial markets. This course introduces the valuation of financial assets such as bonds and stocks. Further topics include the issuing of financial securities, leverage, dividend policy, cash management, and derivative securities.

***3 - SMO 652 - Leadership Skills**

The purpose of this course is to increase the student's understanding of leadership roles and skill in exercising those roles. These include team building, mentoring, managing conflict, delegating, managing participative decision making, creative problem solving, and time and stress management.

DRAFT University Calendar Description:

205.9.XX Post-Master's Certificate in Business Fundamentals

The Post-Master's Certificate in Business Fundamentals is a free-standing certificate program targeted to doctoral students at the University of Alberta and would be of potential interest to those students for whom knowledge of business foundations would supplement their thesis research, for those working or supervising others in a lab, as well as doctoral students writing grant proposals. The certificate program would provide students with knowledge that could bridge the gap between highly specialized training and career opportunities that require business knowledge. Graduates of the certificate program have the opportunity to apply the certificate courses toward completion of an MBA degree. The certificate consists of a total of 12 credits, 3 required courses and one elective course chosen from a set list.

Doctoral students and post-doctoral fellows at the University of Alberta may apply to pursue the Post-Master's Certificate in Business Fundamentals. Admission decisions will be made by the MBA Program Office on the basis of the student's letter of intent and letter of support from their academic advisor.

Certificate Requirements

Students are required to complete the following requirements:

- (1) ★9 required courses
- (2) One ★3 elective course from a set list.

Students will be required to achieve a cumulative GPA of 2.7 and upon completion of the above certificate requirements, will receive the Post-Master's Certificate in Business Fundamentals.

Length of Program

Students enrolled in the Post-Master's Certificate in Business Fundamentals will typically complete the requirements over two years. Students must complete all certificate requirements within four years.

APPENDIX B:

	2014-15	2015-16	2016-17
Total Number of Students Enrolled ¹	10	25	30
Course Tuition	\$1250	\$1250	\$1250
Non-Instructional Fees (estimate) ²	375	375	375
Total Revenue	\$32,500	\$81,250	\$97,500
Revenue (tuition less non-instructional fees)	25,000	62,500	75,000
University Overhead @ 15%	(4,875)	(12,188)	(14,625)
Net Revenue	20,125	50,312	60,375
Expenses			
Recruitment	10,000	5,000	5,000
Program Delivery ³	--	20,000	20,000
Program Administration ⁴	10,000	10,000	10,000
Total Expenses	20,000	35,000	35,000
Net Surplus/(Deficit)	\$125	\$15,312	\$25,375

Notes:

¹It is anticipated that students would complete two courses each year.

² 2013-14 instructional fees are used

³ Existing course capacity will be used for the first year

⁴ Support staff, .15

Credit Certificate and Diploma Framework

The information contained below is taken from the Advanced Education and Technology Post-Degree Credit Certificate and Diploma Framework.

Credential	Minimum Credits	Admission	Intent
University Certificate	30	High School	<ul style="list-style-type: none"> • An individual would like to acquire skills and experience at the undergraduate level. • Intent of the credential is to recognize a general understanding of the subject matter that defines a discipline or specialization, and the credential may ladder to an undergraduate diploma or an undergraduate degree.
University Certificate	15	Bachelor's Degree	<ul style="list-style-type: none"> • An individual may require skills and expertise at the undergraduate level; for example, a teacher wanting to learn a language. • Intent of the credential is to recognize a basic level of education in the discipline, and the credential may ladder to an undergraduate diploma or a second baccalaureate degree.
University Diploma	60	High School	<ul style="list-style-type: none"> • An individual would like to acquire skills and expertise at the undergraduate level. • Intent of the credential is to recognize an intermediate level of education in the discipline or specialization, and the credential may ladder to a baccalaureate degree.
University Diploma	30	Bachelor's degree	<ul style="list-style-type: none"> • An individual may require skills and expertise at the undergraduate level; for example, a teacher wanting to learn a language. • Intent of the credential is to recognize an intermediate level of education in the discipline, and the credential may ladder to a second baccalaureate degree.
Post-Baccalaureate Certificate	9	Bachelor's Degree	<ul style="list-style-type: none"> • An individual would like to pursue graduate-level coursework, without committing to a master's degree. • Intent of the credential is to recognize specialized education in the discipline, and the credential may ladder to a post-baccalaureate diploma or master's degree.
Post-Master's Certificate	9	Master's degree	<ul style="list-style-type: none"> • An individual would like to pursue graduate-level coursework, without committing to a doctoral degree. • Intent of the credential is to recognize specialized education in the discipline,

			and the credential may ladder to a post-master's diploma or doctoral degree.
Post-Doctoral Certificate	9	Doctoral degree	<ul style="list-style-type: none"> • An individual would like to pursue doctoral-level coursework. • Intent of the credential is to recognize specialized education in the discipline, and the credential may ladder to a post-doctoral diploma.

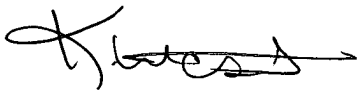
NEW ACADEMIC PROGRAM LIBRARY IMPACT STATEMENT

Proposal Graduate Certificate in Business Fundamentals

The School of Business is proposing a certificate programme in business fundamentals for doctoral students at the University of Alberta. The program will provide students from other faculties across campus with some basic business knowledge. Students will take 4 courses which are currently taught in the MBA program (i.e. no new courses are being developed for the program). At full implementation 40 students are expected in the program. Associate Dean MBA Programmes, Joan White, has indicated that the students will be enrolled in existing classes. In the future the School may need to add additional sections of existing courses depending upon enrollment in the MBA and Certificate programmes. The School anticipates that students will complete two courses a year.

The University of Alberta Libraries is currently supporting these courses and we do not anticipate additional resources being required.

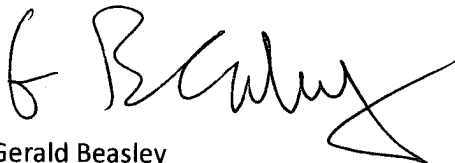
Submitted by:



Kathy West
Head, Winspear Business Library

Date: *March 7/14*

Signed by:



Gerald Beasley
Vice-Provost and Chief Librarian

March 17, 2014

Date:

OUTLINE OF ISSUE

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Estimated Cost	See proposed budget.
Sources of Funding	This will be a revenue-generating program.
Notes	The GFC Academic Standards Committee (ASC) will review and be asked to recommend on this proposed certificate program at its June 19, 2014 meeting. Its recommendation will be reported by the Vice-Chair of GFC ASC to GFC APC on June 25.

Alignment/Compliance

Alignment with Guiding Documents	<i>Dare to Discover, Dare to Deliver</i> , Faculty of Business Academic Plan
Compliance with Legislation, Policy and/or Procedure Relevant to the Proposal (please quote legislation and include identifying section numbers)	<p>1. Post-Secondary Learning Act (PSLA): The <i>PSLA</i> gives GFC responsibility, subject to the authority of the Board of Governors, over academic affairs. Further, the <i>PSLA</i> gives the Board of Governors authority over certain admission requirements and rules respecting enrolment. The Board has delegated its authority over admissions requirements and rules respecting enrolment to GFC and the GFC ASC. (Sections 26(1), 60(1)(c) and (d)).</p> <p>2. PSLA: The <i>PSLA</i> gives GFC responsibility, subject to the authority of the Board of Governors, over academic affairs (Section 26(1)) and provides that GFC may make recommendations to the Board of Governors on a number of matters including the budget, academic planning, and related matters (Section 26(1)(o)). GFC has thus established an Academic Planning Committee (GFC APC), as set out in</p>

the GFC APC Bylaws.

3. **UAPPOL Admissions Policy:** “Admission to the University of Alberta is based on documented academic criteria established by individual Faculties and approved by GFC. This criteria may be defined in areas such as subject requirements, minimum entrance averages, and language proficiency requirements. In addition to academic requirements for admission, GFC authorizes each Faculty to establish such other reasonable criteria for admission of applicants as the Faculty may consider appropriate to its programs of study, subject to the approval of GFC (e.g. interview, audition, portfolio, etc.)

The admission requirements for any Faculty will be those approved by GFC as set forth in the current edition of the *University Calendar*. In addition to the admission requirements, selection criteria for quota programs, where they exist, will also be published in the current edition of the *University Calendar*.

The responsibility for admission decisions will be vested in the Faculty Admission Committees or in the Deans of the respective Faculties, as the councils of such Faculties will determine.”

4. **UAPPOL Admissions Procedure:**

“PROCEDURE

1. EFFECTIVE DATE OF CHANGES TO ADMISSION REGULATIONS

Following approval by GFC:

a. Where changes to admission regulations may disadvantage students in the current admission cycle, normally implementation will be effective after the change has been published in the *University Calendar* for one full year (i.e., effective the second year that the information is published in the *University Calendar*).

5. **UAPPOL Academic Standing Policy:** “All current academic standing regulations, including academic standing categories, University graduating standards and requirements for all individual programs will be those prescribed by Faculty Councils and GFC as set forth in the *University Calendar*.”

6. **UAPPOL Academic Standing Regulations Procedures:** “All proposed new academic standing regulations and changes to existing academic standing regulations will be submitted by the Faculties or the Administration to the Provost and Vice-President (Academic). Faculties will also submit to the Provost and Vice-President (Academic) any proposed changes to the use and/or computation of averages relating to academic standing, including promotion and graduation.

If the Provost and Vice-President (Academic) determines the proposal to be in good order, the proposal will be introduced to the appropriate University governance process(es). In considering these proposals, governance bodies will consult as necessary with the Faculties and with other individuals and offices.

	<p>Normally, changes become effective once they are approved by GFC or its delegate and are published in the University Calendar.”</p> <p>7. GFC Academic Standards Committee (ASC) Terms of Reference (Mandate): “GFC delegated to ASC the authority to approve proposals for the establishment of and termination of credit and non-credit certificates, regardless of the proposing academic unit. Where additional funding and/or space is required to support the offering of the proposed certificate and/or if, in the opinion of the Provost and Vice-President (Academic) (or delegate), the certificate requires Government approval, ASC would provide a recommendation on the (proposed) initiative to the GFC Academic Planning Committee (APC). (GFC 31 MAY 2005) (EXEC 12 JAN 2009)” (3.G.).</p> <p>8. GFC Academic Planning Committee (APC) Terms of Reference (Mandate): Following GFC ASC’s recommendation to GFC APC, APC’s <i>Mandate</i> states: “Where additional funding and/or space is required to support the offering of a proposed certificate and/or if, in the opinion of the Provost and Vice-President (Academic) the certificate required Government approval, ASC would provide a recommendation on the (proposed) initiative to APC. APC, in turn, would have the GFC delegated authority to give final approval for the proposal in those cases where Government approval of the certificate is not required; in cases where Government approval is required, APC would provide recommendation on the proposal to the Board of Governors (or delegate body). (GFC 31 MAY 2005). (3.8.d.)</p> <p>9. Board Learning and Discovery Committee (BLDC) Terms of Reference: “[...]”</p> <p style="text-align: center;">3. <u>MANDATE OF THE COMMITTEE</u></p> <p>Except as provided in paragraph 4 hereof and in the Board’s General Committee Terms of Reference, the Committee shall, in accordance with the Committee’s responsibilities with powers granted under the Post-Secondary Learning Act, monitor, evaluate, advise and make decisions on behalf of the Board with respect to matters concerning the teaching and research affairs of the University, including proposals coming from the administration and from General Faculties Council (the “GFC”), and shall consider future educational expectations and challenges to be faced by the University. The Committee shall also include any other matter delegated to the Committee by the Board.</p> <p>Without limiting the generality of the foregoing the Committee shall: [...]</p> <p>c. review and approve recommendations of GFC for major changes in instructional and research programs and other academic matters[.] [....]”</p>
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Routing (Include meeting dates)

Consultative Route	Alberta School of Business
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(parties who have seen the proposal and in what capacity)	Cost-recovery proposals are to be reviewed by the Registrar’s Advisory Committee on Fees (RACF), with any recommendation on the cost-recovery component of the proposal to be forwarded to the Provost and Vice-President (Academic) for final approval.
Approval Route (Governance) (including meeting dates)	Faculty of Graduate Studies and Research Council (May, 2014) – for recommendation; GFC Academic Standards Committee (June 19, 2014) – for recommendation; GFC Academic Planning Committee (June 25, 2014) – for recommendation; Board Learning and Discovery Committee (September 29, 2014) – for final approval
Final Approver	Board Learning and Discovery Committee

Attachments:

- Attachment 1 (pages 1 – 11) - Faculty of Graduate Studies and Research and Faculty of Business Proposal for a (New) Freestanding For-Credit Post-Master’s Certificate in Innovation and Entrepreneurship

Prepared by: Kathleen Brough, Portfolio Initiatives Manager, Office of the Provost and Vice-President (Academic) (kathleen.brough@ualberta.ca)

**Program Approval Template
Free-Standing Credit Certificates and Diplomas**

This template is to be used for proposals calling for the establishment of new University of Alberta free-standing credit certificates and diplomas. Free-standing credit certificates and diplomas are not offered as a part of any degree program at the University of Alberta. Students in free-standing credit certificate and diploma programs are not required to be current University of Alberta students in order to gain admission. (Example: Certificate in Stroke Rehabilitation offered by the Faculty of Rehabilitation Medicine)

Governance: Free-standing credit certificates and diplomas are approved by the following route: Faculty Council, GFC Academic Standards Committee (ASC) Sub-committee on Standards (SOS), GFC ASC, GFC APC and the Minister of Advanced Education and Technology.

All free-standing credit certificate and diploma programs at the University of Alberta have a cost-recovery fee structure. Proposed fees are approved by the Provost and Vice-President (Academic) after review by the Registrar's Advisory Committee on Fees (RACF). This approval process is separate from the program approval process outlined above.

Section A: Basics		
Program Name	Post-Master's Certificate in Innovation and Entrepreneurship	
Credential Select one. (See definitions below)	<input type="checkbox"/> University Certificate (Admission requirement: high school) <input type="checkbox"/> University Certificate (Admission requirement: baccalaureate degree) <input type="checkbox"/> University Diploma (Admission requirement: high school) <input type="checkbox"/> University Diploma (Admission requirement: baccalaureate degree) <input type="checkbox"/> Post-Baccalaureate Certificate <input checked="" type="checkbox"/> Post-Master's Certificate <input type="checkbox"/> Post-Doctoral Certificate	
Sponsoring Faculty/ Academic Unit	Alberta School of Business, University of Alberta. Graduate programs are offered through the Faculty of Graduate Studies and Research, University of Alberta.	
Contact information	Name and Title	Dr. Joan White, Associate Dean, MBA Programs, Alberta School of Business
	Phone	780 492-5412
	Email	jwhite@ualberta.ca
Institution(s) If multiple institutions are involved, specify the nature of the collaboration. Identify which institution(s) will award the credential.	University of Alberta	
Program length – years	Four *3 graduate level courses (12 credits), typically completed over two years	
Program Synopsis Describe the program. Include curriculum content, target student group, target employment, further education options, etc.	The Post-Master's Certificate Program in Innovation and Entrepreneurship is based on our MBA Specialization in Innovation and Entrepreneurship in which students gain the competencies to manage technology innovation and commercialization processes as well as to generate business plans and ideas. The certificate program focuses on innovation management, from idea generation through feasibility studies all the way to market launch. The program focusses on knowledge and skill development in the areas of identifying opportunities, facilitating innovation and development, managing intellectual property, understanding innovation systems and processes, and building new organizations and markets. The certificate would	

	<p>consist of a total of 12 credits, 2 required courses (Strategic Management of Innovation & Entrepreneurship, New Venture Creation) and two elective courses chosen from a set list (From Science to Business: Translational and Entrepreneurial Challenges, Technology Commercialization, Knowledge and Organizations, Venture Capital, Clean Technology, Intellectual Property Law and Commercialization, Fundamentals of Marketing Management, Marketing Research). The certificate is targeted primarily to doctoral students and post doctoral fellows (PDFs), and would be of particular interest to students in the Faculties of Science, Engineering, Medicine and Dentistry, Pharmacy and Pharmaceutical Sciences, Nursing, Rehabilitation Medicine, and Agricultural, Life and Environmental Sciences. Whether a graduate continues in academia or pursues an entrepreneurial opportunity, this certificate program would provide graduates with the foundation to commercialize new ventures or technologies. Graduates of the certificate program have the opportunity to apply the certificate courses toward completion of an MBA degree.</p>
<p>Provider Comments Include information about brokering arrangements, status of program accreditation or approval by an outside body, etc.</p>	<p>The Alberta School of Business is an AACSB (Association to Advance Collegiate Schools of Business) accredited institution.</p>
<p>Section B: Detailed System Coordination Analysis</p>	
<p>Relationship to existing programs at the institution How does the proposed program fit with other programs at the institution, in terms of program type, student mix, and instructional expertise? What are the anticipated impacts (positive or negative) on existing programs?</p>	<p>The Post-Master’s Certificate in Innovation and Entrepreneurship complements doctoral programs and post-doctoral training. The certificate courses are currently taught in the MBA program as part of the Innovation and Entrepreneurship Specialization. Certificate students would integrate with MBA students to provide a dynamic, interactive environment which would blend theory with hands-on participation and solution-driven innovation. The exchange of scientific and technical knowledge with business fundamentals and applications would be of significant benefit for doctoral students, PDFs and MBA students. The certificate program has the potential to attract strong doctoral and PDF candidates to the University of Alberta.</p>
<p>Similarity or relationship to other programs How does the program fit within Alberta’s post-secondary system? Which programs does it complement/compete with? If there is duplication, how is it warranted? What are the laddering opportunities to/from the program? What features make the program unique?</p>	<p>This certificate program is unique in Alberta. A number of institutions in Canada and the US offer certificate programs in innovation and/or entrepreneurship, most often at the professional development level. Only a handful of programs, such as the University of California at Davis’ Business Development Certificate program, target doctoral students. This certificate program provides enhanced opportunities for PDFs and doctoral students in both an academic and non-academic environment.</p> <p>The certificate builds on the strengths of the Innovation and Entrepreneurship MBA Specialization. Students completing the certificate program have the option to apply the certificate credits toward completion of an MBA degree.</p>
<p>Consultation with other Alberta institutions offering similar programs What consultations have taken place with institutions that offer similar programs or that may be affected by the implementation of the program? What are the potential student transfer arrangements?</p>	<p>N/A</p>

<p>What alternatives exist and why is this proposal the best strategy for the system? Why is a new program being developed rather than brokering or expanding an existing program? How will the system benefit from establishing the proposed program?</p>	<p>This certificate program builds on the Innovation and Entrepreneurship MBA Specialization. The program is using existing resources. The benefit to students completing the certificate program is in being part of a planned program with academic credentials, and in the knowledge and knowledge transfer possibilities due to the integration of students.</p>
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<p>Section C: Marketability Assessment</p>	
<p>Results of student demand analysis What steps have been taken to assess student demand (Application Submission Initiative data; student inquiries, surveys, wait lists, etc.)? What are the qualitative/ quantitative results? What is the institution's plan for student recruitment and selection?</p>	<p>When funding has been available, up to 20% of the incoming full-time MBA student class have been science PhD graduates who wanted to complete the Technology Commercialization specialization (now renamed Innovation and Entrepreneurship). Many students have indicated that they would have welcomed the opportunity to complete the certificate program while completing their doctoral studies. There were also many applicants who were not successful in gaining funding for the full MBA program who indicated that they would have welcomed the opportunity to complete the specialization courses that are included in the certificate program.</p> <p>This certificate program also provides the University of Alberta with an opportunity to attract exceptional doctoral and PDF candidates to the institution.</p> <p>For recruitment, information about the certificate program could be linked to all relevant faculties on the website. It is anticipated that demand would build over time with word of mouth helping to build demand. Graduate coordinators in the various faculties listed above may also provide information to prospective students and PDFs to help encourage strong individuals to come to the University of Alberta.</p>
<p>Results of economic demand analysis What steps have been taken to assess regional, provincial and national labour market demand (employer surveys, job ads, labour market statistics, etc.)? What are the qualitative/ quantitative results? If the program does not lead directly to employment, what are the long-term economic benefits for graduates?</p>	<p>PhD graduates who went on to complete an MBA with a specialization in Technology Commercialization have done exceptionally well in the employment market, in a wide range of opportunities. Graduates have found rewarding careers, integrating science knowledge and training with innovation and commercialization expertise. The certificate program provides doctoral graduates with opportunities beyond an academic career.</p>
<p>Evidence of support from industry, employers, professional organizations, other institutions Which employers, professional associations, regulatory bodies and institutions were consulted, and which of them will be submitting letters in support of the program? If work experience is part of the program, which employers are willing to provide placements?</p>	<p>Individuals with science-based PhDs who have completed the Technology Commercialization MBA Specialization have been successful in careers spanning both their technical and entrepreneurial skills.</p>

Section D: Demonstration of Financial Viability	
<p>Annual Budget and funding sources Provide detailed budget information in the Funding section. If necessary, use this section to include additional information.</p>	Budget information is attached. In the initial years, when enrollments are building, excess capacity in current MBA courses will be used to fulfill demand for some courses.
<p>Anticipated impact on internal resources If institutional resources will be a source of revenue, what is the source of funding (e.g.: fundraising, re-allocation)? What will the impact be on other programs and service areas (e.g.: student services, library, facilities)?</p>	Library resources are already in place. The Library Impact Statement is attached. There will be some initial start-up costs until the program is in steady state at which time the certificate will not require additional resources as tuition revenue will cover costs.
<p>Anticipated financial impact on students and Students Finance How does the tuition fee compare with similar programs at the institution and across the system? What is the anticipated percentage of students who will seek SF support?</p>	The proposed cost per course, \$1625, is similar to the cost of an MBA graduate course.

Section E: Additional Questions – University of Alberta	
<p>Vision and Academic Plan How does the proposed program connect to the University's vision <i>Dare to Discover</i>? How does the program further the University's Academic Plan?</p>	The proposed certificate program is consistent with the University's vision <i>Dare to Discover</i> in that it provides students and PDFs with a transformative experience. The certificate program provides individuals with the knowledge and skills to strive for excellence in innovation and entrepreneurial opportunities.
<p>Consultation Describe any consultation and/or potential impacts on service units of the University, including the Office of the Registrar and Student Awards, Academic Information and Communication Technologies (AICT), Library Administration, Facilities and Operations, Student Services, etc.</p>	Extensive consultations have taken place with the Office of the Vice President Research. Discussions have also taken place with the Office of the Registrar, the Graduate Students Association, and members of FGSR Council. A Library Impact Statement is attached.

Appendices	
<p>Appendix A – curriculum and program structure List course names, numbers, credits/hours; practicum</p>	

credits/hours; course descriptions; and total instructional hours. Include draft content for the University Calendar.	
Appendix B – other Include any additional information in support of the proposal including the Library Impact Statement and letters of support.	

Enrolment

List proposed enrolment data. If program implementation will occur over a number of years, provide data for each year up to full implementation. If part-time students are anticipated, convert part-time enrolments and include in full-time enrolment projections.

Proposed Enrolment	Year 1	Year 2	Year 3	Year 4	Annual Ongoing
• Total Part-Time head count	10	25	30	30	30
• Part-Time Year 1	10	15	15	15	15
• Part-Time Year 2		10	15	15	15
• Part-Time Year 3					
• Part-Time Year 4					
• Total FLE	3	8	10	10	10
• FLE Year 1		5	5	5	5
• FLE Year 2		3	5	5	5
• FLE Year 3					
• FLE Year 4					
• Anticipated Number of Graduates	0	10	15	15	15
Provider Comments Provide clarification of or additional information about the data in the enrolment table.					

Funding

Provide the program budget, including the applicable sources of revenue. If program implementation will occur over a number of years, provide data for each year up to full implementation. All free-standing credit certificates and diplomas at the University of Alberta have a cost-recovery fee structure so the program budget should include the anticipated student fee. Note that the fees are approved by the Provost and Vice-President (Academic) after review by the Registrar's Advisory Committee on Fees (RACF).

APPENDIX A:

Post-Master's Certificate in Innovation and Entrepreneurship Program Requirements

The Post-Master's Certificate in Innovation and Entrepreneurship consists of 12 credits, as follows:

Required courses (6 credits):

***3 - SMO 659 - The Strategic Management of Innovation and Entrepreneurship**

This course addresses business principles at the interface of organization and technological change. It is intended for future managers and entrepreneurs, and provides the strategic frameworks needed to manage and profit from technological innovation. This course is designed in three parts, starting with an examination of innovation in the context of historical patterns of technological change. Second, it will address the organizational challenges in creating and managing innovation. To close, the course will integrate this knowledge and introduce strategies for commercialization and business development. Case studies and a final project will create opportunities to apply the frameworks.

***3 - SMO 631 - New Venture Creation and Organization**

This course concentrates on the development of a new enterprise and the management of an existing small business. Casework and projects enable students to assess the opportunities, risks, and capabilities necessary for entrepreneurial success. The course emphasizes managerial and strategic problems during the early years of business formation and growth, including business planning. The course emphasizes the interface between theory and practice.

Elective courses (two courses chosen from a set list) (6 credits):

*3 – SMO 600 – From Science to Business: Translational and Entrepreneurial Challenges

*3 – SMO 658 – Technology Commercialization, Knowledge and Organizations

*3 – FIN 635 – Venture Capital

*3 – SMO 655 – Clean Technology

*3 – BLAW 658 - Intellectual Property Law & Commercialization

*3 – MARK 502 – Fundamentals of Marketing Management

*3 – MARK 612 – Marketing Research

DRAFT University Calendar Description:

205.9.XX Post-Master's Certificate in Innovation and Entrepreneurship

The Post-Master's Certificate in Innovation and Entrepreneurship is a free-standing certificate program targeted primarily to doctoral students and post-doctoral fellows (PDFs), and would be of particular interest to students in the Faculties of Science, Engineering, Medicine and Dentistry, Pharmacy and Pharmaceutical Sciences, Nursing, Rehabilitation Medicine, and Agricultural, Life and Environmental Sciences. The certificate program would provide individuals with the competencies to manage technology innovation and commercialization processes as well as to generate business plans and ideas. The certificate program focuses on innovation management, from idea generation through feasibility studies all the way to market launch. The program focusses on knowledge and skill development in the areas of identifying opportunities, facilitating innovation and development, managing intellectual property, understanding innovation systems and processes, and building new organizations and markets. The certificate consists of a total of 12 credits, 2 required courses and two elective courses chosen from a set list. Students completing the certificate program have the option to apply the certificate credits toward completion of an MBA degree.

Doctoral students and post-doctoral fellows at the University of Alberta may apply to pursue the Post-Master's Certificate in Innovation and Entrepreneurship. Admission decisions will be made by the MBA Program Office on the basis of the student's letter of intent and letter of support from their academic advisor, in the case of doctoral students, or the supervising faculty member in the case of the post-doctoral fellow.

Certificate Requirements

Students are required to complete the following requirements:

- (1) ★6 required courses
- (2) Two ★3 elective courses from a set list.

Students will be required to achieve a cumulative GPA of 2.7 and upon completion of the above certificate requirements, will receive the Post-Master's Certificate in Innovation and Entrepreneurship.

Length of Program

Students enrolled in the Post-Master's Certificate in Innovation and Entrepreneurship will typically complete the requirements over two years. Students must complete all certificate requirements within four years.

APPENDIX B:

	2014-15	2015-16	2016-17
Total Number of Students Enrolled ¹	10	25	30
Course Tuition	\$1250	\$1250	\$1250
Non-Instructional Fees (estimate) ²	375	375	375
Total Revenue	\$32,500	\$81,250	\$97,500
Revenue (tuition less non-instructional fees)	25,000	62,500	75,000
University Overhead @ 15%	(4,875)	(12,188)	(14,625)
Net Revenue	20,125	50,312	60,375
Expenses			
Recruitment	10,000	5,000	5,000
Program Delivery ³	--	20,000	20,000
Program Administration ⁴	10,000	10,000	10,000
Total Expenses	20,000	35,000	35,000
Net Surplus/(Deficit)	\$125	\$15,312	\$25,375

Notes:

¹It is anticipated that students would complete two courses each year.

² 2013-14 instructional fees are used

³ Existing course capacity will be used for the first year

⁴ Support staff, .15

Credit Certificate and Diploma Framework

The information contained below is taken from the Advanced Education and Technology Post-Degree Credit Certificate and Diploma Framework.

Credential	Minimum Credits	Admission	Intent
University Certificate	30	High School	<ul style="list-style-type: none"> • An individual would like to acquire skills and experience at the undergraduate level. • Intent of the credential is to recognize a general understanding of the subject matter that defines a discipline or specialization, and the credential may ladder to an undergraduate diploma or an undergraduate degree.
University Certificate	15	Bachelor's Degree	<ul style="list-style-type: none"> • An individual may require skills and expertise at the undergraduate level; for example, a teacher wanting to learn a language. • Intent of the credential is to recognize a basic level of education in the discipline, and the credential may ladder to an undergraduate diploma or a second baccalaureate degree.
University Diploma	60	High School	<ul style="list-style-type: none"> • An individual would like to acquire skills and expertise at the undergraduate level. • Intent of the credential is to recognize an intermediate level of education in the discipline or specialization, and the credential may ladder to a baccalaureate degree.
University Diploma	30	Bachelor's degree	<ul style="list-style-type: none"> • An individual may require skills and expertise at the undergraduate level; for example, a teacher wanting to learn a language. • Intent of the credential is to recognize an intermediate level of education in the discipline, and the credential may ladder to a second baccalaureate degree.
Post-Baccalaureate Certificate	9	Bachelor's Degree	<ul style="list-style-type: none"> • An individual would like to pursue graduate-level coursework, without committing to a master's degree. • Intent of the credential is to recognize specialized education in the discipline, and the credential may ladder to a post-baccalaureate diploma or master's degree.
Post-Master's Certificate	9	Master's degree	<ul style="list-style-type: none"> • An individual would like to pursue graduate-level coursework, without committing to a doctoral degree. • Intent of the credential is to recognize specialized education in the discipline,

			and the credential may ladder to a post-master's diploma or doctoral degree.
Post-Doctoral Certificate	9	Doctoral degree	<ul style="list-style-type: none"> • An individual would like to pursue doctoral-level coursework. • Intent of the credential is to recognize specialized education in the discipline, and the credential may ladder to a post-doctoral diploma.

NEW ACADEMIC PROGRAM LIBRARY IMPACT STATEMENT

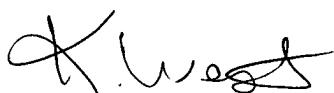
Graduate Certificate in Innovation and Entrepreneurship

The School of Business is proposing a graduate certificate programme in Innovation and Entrepreneurship targeted at University of Alberta doctoral students. It is based on the existing MBA Specialization in Innovation and Entrepreneurship. The certificate program focuses on innovation management, from idea generation through feasibility studies all the way to market launch. A total of 4 courses will be required. All of the courses already exist and are offered as part of the MBA programme.

At full implementation 40 students are expected in the program. Associate Dean MBA Programmes, Joan White, has indicated that the students will be enrolled in existing classes. In the future the School may need to add additional sections of existing courses depending upon enrollment in the MBA and Certificate programmes. The School anticipates that students will complete two courses a year.

The University of Alberta Libraries is currently supporting these courses with existing resources. However, it should be noted that in the past couple of years the UA Libraries has received requests from researchers from the science/engineering/medical side of campus to obtain subscriptions to expensive industry research database products (e.g. BCC Research, Medical e-track), that provide market information that would be very useful when looking at commercializing STEM research endeavors. This certificate programme could increase the demand for this type of subscription. The University of Alberta Libraries has not had the funds to acquire these expensive products. Library resource requirements will need to be revisited in the future should students in this certificate programme require access to these types of database products.

Submitted by:



Kathy West
Head, Winspear Business Library

Date: March 7, 2014

Signed by:



Gerald Beasley
Vice Provost & Chief Librarian

Date: March 17, 2014

OUTLINE OF ISSUE

Agenda Title: **Faculty of Graduate Studies and Research and Faculty of Business Proposal for a Master of Accounting (MAcc)**

Motion: THAT the Board Learning and Discovery Committee recommend that the Board of Governors approve the proposal for a (new) Master of Accounting (MAcc) degree program, as submitted by the Faculty of Graduate Studies and Research and the Faculty of Business and as set forth in Attachment 1, for implementation in May, 2015.

Item

Action Requested	<input type="checkbox"/> Approval <input checked="" type="checkbox"/> Recommendation <input type="checkbox"/> Discussion/Advice <input type="checkbox"/> Information
Proposed by	Mazi Shirvani, Vice-Provost and Dean, Faculty of Graduate Studies and Research; Joseph Doucet, Dean, Alberta School of Business; Joan White, Associate Dean, Alberta School of Business
Presenters	Carl Amhrein, Provost and Vice-President (Academic); Joan White, Associate Dean, Alberta School of Business
Subject	Proposed New Degree of Master of Accounting (MAcc) to be Offered by the Alberta School of Business

Details

Responsibility	Provost and Vice-President (Academic)
The Purpose of the Proposal is (please be specific)	To offer a Master of Accounting (MAcc) program to provide the required competencies of the new CPA (Chartered Professional Accountant) designation.
The Impact of the Proposal is	There are currently no similar programs which exist in the Campus Alberta system.
Replaces/Revises (eg, policies, resolutions)	N/A
Timeline/Implementation Date	For implementation in May, 2015.
Estimated Cost	N/A
Sources of Funding	This will be a revenue-generating program.
Notes	The GFC Academic Standards Committee (ASC) will review and be asked to recommend on the proposed admission and academic standing requirements (highlighted in yellow on page 21 of the Attachment) for the MAcc program at its June 19, 2014 meeting. Its recommendation will be reported by the Vice-Chair of GFC ASC to GFC APC on June 25.

Alignment/Compliance

Alignment with Guiding Documents	Aligns with <i>Dare to Deliver, Dare to Discover</i> Values: enrich the student experience; foster new joint degree programs that unite academic units/professional schools; promote interdisciplinary collaboration, create learning opportunities for students and creative collaborations to address global challenges and initiatives; provide an intellectually superior educational environment for students; diverse, yet inclusive, dynamic collegial community that welcomes change.
Compliance with Legislation, Policy and/or Procedure Relevant to the Proposal (please quote legislation and include identifying section)	1. Post-Secondary Learning Act (PSLA): The PSLA gives GFC responsibility, subject to the authority of the Board of Governors, over academic affairs (Section 26(1)). Further, the PSLA gives the Board of Governors authority over certain admission requirements and rules respecting enrolment (Section 60(1)(c) and (d)). The Board has



<p>numbers)</p>	<p>delegated its authority over admissions requirements and rules respecting enrolment to GFC. GFC has thus established an Academic Standards Committee (ASC).</p> <p>2. PSLA: GFC may make recommendations to the Board of Governors on a number of matters including the budget and academic planning (Section 26(1)(o)). GFC delegates its power to recommend to the Board on the budget and on new or revised academic programs to the GFC Academic Planning Committee (APC).</p> <p>3. PSLA: The <i>PSLA</i> gives Faculty Councils power to “provide for the admission of students to the faculty” (29(1)(c)).</p> <p>4. PSLA: The <i>PSLA</i> gives Faculty Councils the authority to “determine the programs of study for which the faculty is established” (Section 29(1)(a)); to “provide for the admission of students to the faculty” (Section 29(1)(c)); and to “determine the conditions under which a student must withdraw from or may continue the student’s program of studies in a faculty” (Section 29(1)(d)).</p> <p>5. UAPPOL Admissions Policy: “Admission to the University of Alberta is based on documented academic criteria established by individual Faculties and approved by GFC. This criteria may be defined in areas such as subject requirements, minimum entrance averages, and language proficiency requirements. In addition to academic requirements for admission, GFC authorizes each Faculty to establish such other reasonable criteria for admission of applicants as the Faculty may consider appropriate to its programs of study, subject to the approval of GFC (e.g. interview, audition, portfolio, etc.)</p> <p>The admission requirements for any Faculty will be those approved by GFC as set forth in the current edition of the <i>University Calendar</i>. In addition to the admission requirements, selection criteria for quota programs, where they exist, will also be published in the current edition of the <i>University Calendar</i>.</p> <p>The responsibility for admission decisions will be vested in the Faculty Admission Committees or in the Deans of the respective Faculties, as the councils of such Faculties will determine.”</p> <p>6. UAPPOL Admissions Procedure:</p> <p>“PROCEDURE</p> <p>1. EFFECTIVE DATE OF CHANGES TO ADMISSION REGULATIONS</p> <p>Following approval by GFC:</p> <p>a. Where changes to admission regulations may disadvantage students in the current admission cycle, normally implementation will be effective after the change has been published in the <i>University Calendar</i> for one full year (i.e., effective the second year that the information is published in the <i>University Calendar</i>). [...]</p> <p>b. Where changes to admission regulations are deemed by the</p>
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approving body to be “advantageous to students”, normally the date of implementation will be effective immediately or at the next available intake for the admitting Faculty.”

7. GFC Academic Standards Committee (ASC) Terms of Reference (Mandate): The Office of the Provost and Vice-President (Academic) has determined that the proposed changes are substantial in nature. ASC’s terms of reference provide that “the term ‘substantial’ refers to proposals which involve or affect more than one Faculty or unit; are part of a proposal for a new program; are likely to have a financial impact; represent a definite departure from current policy; involve a quota; articulate a new academic concept” (3.A.ii).

Further, “ASC provides advice or recommends to the GFC Academic Planning Committee (APC) on proposals which involve substantial change to admission/transfer regulations or academic standing.” (3.B.iv)

8. GFC Academic Planning Committee (APC) Terms of Reference (Mandate/Establishment/Termination of Academic Programs):

“NOTE: APC deals with major program matters; minor program matters are dealt with through the GFC-mandated course/program approval process. The Provost and Vice-President (Academic) decides what is major or minor.

- a. To approve the establishment of new academic programs at the University of Alberta or those administered in cooperation with other post-secondary institutions.” (3.8.)

9. Board Learning and Discovery Committee (BLDC) Terms of Reference:

“3. MANDATE OF THE COMMITTEE

Except as provided in paragraph 4 hereof and in the Board’s General Committee Terms of Reference, the Committee shall, in accordance with the Committee’s responsibilities with powers granted under the *Post-Secondary Learning Act*, monitor, evaluate, advise and make decisions on behalf of the Board with respect to matters concerning the teaching and research affairs of the University, including proposals coming from the administration and from General Faculties Council (the “GFC”), and shall consider future educational expectations and challenges to be faced by the University. The Committee shall also include any other matter delegated to the Committee by the Board.

Without limiting the generality of the foregoing the Committee shall:
[...]

- c. review and approve recommendations of GFC for major changes in instructional and research programs and other academic matters[.] [...]

4. LIMITATIONS ON DELEGATION BY THE BOARD

	<p>This general delegation of authority by the Board to the Committee shall be limited as set out in this paragraph. Notwithstanding the general delegation of authority to the Committee as set out in paragraph 3, the Board shall make all decisions with respect to: [...]</p> <p>b. program approvals involving the creation or abolition of a degree program (but not specializations of an existing degree).”</p> <p>10. PSLA: “The Campus Alberta Quality Council may inquire into and review any matter relating to a proposal to offer a program of study leading to the granting of an applied, baccalaureate, master’s or doctoral degree other than a degree in divinity.” (Section 109(1))</p>
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Routing (Include meeting dates)

Consultative Route (parties who have seen the proposal and in what capacity)	<p>Alberta School of Business</p> <p>Cost-recovery proposals are to be reviewed by the Registrar’s Advisory Committee on Fees (RACF), with any recommendation on the cost-recovery component of the proposal to be forwarded to the Provost and Vice-President (Academic) for final approval.</p>
Approval Route (Governance) (including meeting dates)	<p>Faculty of Graduate Studies and Research Council (May, 2014) – for recommendation;</p> <p>GFC Academic Standards Committee (June 19, 2014) – for recommendation on the admission and academic standing criteria only;</p> <p>GFC Academic Planning Committee (June 25, 2014) – for recommendation;</p> <p>Board Learning and Discovery Committee (September 29, 2014) – for recommendation;</p> <p>Board of Governors (October 24, 2014) – for final approval</p>
Final Approver	Board of Governors

Attachments:

Attachment 1 (pages 1 – 31) - Faculty of Graduate Studies and Research and Faculty of Business Proposal for a Master of Accounting (MAcc)

Prepared by: Janice Hurlburt, Functional Analyst, Faculty of Graduate Studies and Research,
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New Degree Proposal Template (Part A: System Coordination Review)

The following template outlines the information required by Advanced Education and Technology to support System Coordination Review, the first of the two stages in the review process for new degree programs and new specializations in existing degree programs. Completed templates are to be submitted electronically through the ministry's Program and Provider Registry System.

The guiding premise of System Coordination Review is to ensure that the program adds value to Campus Alberta. This stage of review will focus on the institution's assessment of student and employer demand; the situation of the program in the context of Campus Alberta; and the financial viability of the program, including implications for students and taxpayers.

Given a positive outcome from System Coordination Review, the proposed program will be recommended to the Minister for referral to Campus Alberta Quality Council for quality assessment, the second stage of review. Please refer to the council's publication, CAQC Handbook: Quality Assessment and Assurance, for further information. This publication is available on the Council's website <http://caqc.gov.ab.ca>.

Basic Information

Institution	University of Alberta
Program/specialization title	Master of Accounting
Credential awarded	M Acc
Proposed Implementation Date	May 2015

SECTION 1: PROGRAM OVERVIEW

1.1 Type of Initiative

Master of Accounting – new graduate degree program

1.2 Program Description

The Master of Accounting (MAcc) program is intended to provide the required competencies of the new CPA (Chartered Professional Accountant) designation. The CPA designation replaces the CA, CMA and CGA designations and unifies the accounting bodies into one national organization. The proposed MAcc curriculum will largely reflect the new core, elective and capstone modules of the CPA program with additional courses being added to increase managerial knowledge and skills. Students who have completed a BCom or MBA at the University of Alberta and have all of the accounting prerequisites will take the program over two summers, allowing them to work and gain professional experience during the remaining part of the year. Similarly,

students from Campus Alberta who have completed a BCom or MBA with the required prerequisites will follow the same path. Students who have a BCom or MBA from the U of A, from another Canadian institution or have international credentials but lack the accounting prerequisites will be required to take additional courses to fulfill any deficiencies.

1.3 Enrolment Plan

We anticipate starting with a small cohort of 25-40 students with the expectation of eventually enrolling approximately 80 students each year. Students who apply to the MAcc program with the required accounting prerequisites will typically be working full-time September through April in an accounting position and will complete the MAcc program over two consecutive May through August periods on a full-time basis. Generally students who are admitted and without all of the prerequisites completed may either complete the prerequisite accounting courses on a full-time or a part-time basis prior to completing the core MAcc courses. (Note: The accounting prerequisite courses as currently determined by the CPA are listed in the Appendix.) It is anticipated that the attrition rate once the accounting prerequisites have been met, will be no greater than 5%.

Include assumptions and explanatory notes (e.g., attrition, part-time enrolment). Also:

- *If program implementation will occur over a number of years, provide data for each year to full implementation.*
- *If internal reallocation of existing resources is proposed, describe any anticipated decrease in enrolment in other programs that would result.*

Proposed Enrolment	Year 1	Year 2	Year 3	Year 4	Year 5	Annual Ongoing
Total head count	0	0	0	0	0	0
• Full-Time Year 1	30	40	60	80	80	80
• Full-Time Year 2	0	30	40	60	80	80
Total FLE	0	0	0	0	0	0
• FLE Year 1	30	40	60	80	80	80
• FLE Year 2	0	30	40	60	80	80
• FLE Year 3	0	0	0	0	0	0
• FLE Year 4	0	0	0	0	0	0
Anticipated No. of Graduates	0	30	40	60	80	80

SECTION 2: DEMAND

2.1 Student Demand Analysis

Analysis should be supported by relevant data for the region and for Campus Alberta, as might be derived from: systematic questionnaire surveys of target audiences; application and enrolment summaries and trends for similar programs currently offered by other institutions; tabulations of unsolicited student inquiries and/or expressions of interest obtained at student recruitment events; demographic projections for relevant sub-populations.

Individuals who want to complete the CPA designation will need to complete a specific set of requirements beyond the accounting courses completed in a BCom or MBA program. The MAcc program will deliver the CPA required courses. Enrollment in the undergraduate accounting major at the University of Alberta has been very strong (it is the largest major within the Bachelor of Commerce program), with 700 students graduating each year from the undergraduate program of which approximately 250 pursue an accounting designation.

There are a few programs across Canada that deliver content similar to that proposed in the MAcc program. The University of Saskatchewan typically has over 300 applications for admission to their program each year; however, they only admit approximately 88 students. Many of the applicants are from Alberta. The University of Toronto also turns away approximately two-thirds of their applicants.

2.2 Labour Market Analysis

Analysis should be supported by relevant data and placed in the context of the target occupational/regional labour market(s). Relevant data sources include systematic surveys of prospective employers; occupational supply/demand projections from government or industry sources; tabulations of job postings/'help wanted' advertising; surveys of recruitment and graduate employment rates of similar programs; and demographic projections (i.e. for relevant regions and sub-populations.) Describe anticipated employment outcomes.

As with most professions in Alberta, employment prospects for accountants are strong. A recent Government of Alberta Occupational survey indicates that there will be a cumulative shortfall of over 900 accountants over the next seven years. In addition to employment in Alberta, accountants are typically in demand both within Canada and internationally. The CPA is the standard accounting designation internationally.

2.3 Support

Provide evidence of consultation with and approval/support from relevant professional organizations, regulatory bodies, advisory committees, employers, and/or industry.

CPA Canada has indicated they would like universities to provide graduate level education programs as they move towards increasing the education requirements to become a CPA. Starting in 2019 it is likely that an undergraduate business degree will be insufficient to cover the required competencies and many post-secondary institutions will no longer meet the requirements for accreditation. We have also had strong indications of support from the accounting practitioner community in Edmonton for a masters degree program since many firms send their staff to the University of Saskatchewan for graduate training and would rather have the program available in Edmonton.

2.4 Clinical or Work Experience

If clinical or work experience is an essential part of program delivery:

While work experience is a necessary requirement to obtain the CPA designation, there is no work experience or internship requirement in the MAcc program. Most students will already be hired by accounting firms or will have a position in an accounting training office. For those students who are admitted to the MAcc program without some or all of the accounting prerequisite courses and/or for international students who move to Edmonton to complete the program, career services will be available. The Alberta School of Business has an excellent relationship with accounting firms in Alberta and both the undergraduate and graduate business career offices are successful in placing students in relevant positions. At the MBA level, 90-95% of students have attained full-time employment three months post-graduation. The Career Management Centre provides education and coaching to students when they seek employment. It is anticipated that students will be attaining full-time positions and will not be in an internship position.

2.4.1 *Provide evidence that the placements will be available when needed.*

2.4.2 *Describe the student's role in securing placements.*

2.4.3 *Explain how the institution will supervise/monitor the learning experience of students in off-site settings?*

2.4.4 *Identify potential employer/employee liability related to this aspect of the program, and how the institution intends to manage this liability.*

SECTION 3: INSTITUTIONAL AND SYSTEM CONTEXT

3.1 Institutional Strategy

How does the proposed program align with the institution's strategic priorities and the Comprehensive Institutional Plan?

The proposed MAcc program is consistent with the University's vision *Dare to Discover* in connecting communities by "fostering partnerships with business and industry to advance mutual goals for supporting talented people through employment and internship opportunities for our students and access to life-long learning." The MAcc Program will provide individuals with the requirements to complete the CPA designation while remaining in Alberta.

3.2 Institutional Programs

Explain how the proposed program fits with existing programs at the institution, and the anticipated positive or negative impacts on other programs.

The Alberta School of Business is the largest provider of accounting graduates in Alberta from their undergraduate business degree program. With the change to the CPA designation, the requirements to attain an accounting designation have changed. The MAcc program provides individuals with the ability to stay in Alberta to complete the requirements of the CPA designation within an academic setting. The Alberta School of Business has strong expertise in delivering accounting knowledge and skills. The MAcc program is a natural fit within the School.

3.3 Internal Review and Approval

1) Business Council, Alberta School of Business; 2) FGSR (Faculty of Graduate Studies and Research) Council; 3) Academic Standards Committee; 4) Academic Planning Committee on delegated authority of General Faculties Council; 5) BLDC; 6) Board of Governors

3.4 Campus Alberta Programs/Initiatives

This will be the first Master of Accounting program offered in Alberta. No other Campus Alberta institution currently offers this type of program. The MAcc program will allow residents of Alberta who would have had to leave the province to complete the CPA designation requirements, with the opportunity to remain in Alberta while completing the CPA requirements.

3.5 Consultation

Summarize the type and outcomes of consultations with other institutions offering related programs. Attach copies of relevant documents (e.g. letters, meeting summaries). Discuss the potential for inter-institutional collaboration.

Discussions and consultations have been held with the newly formed CPA Canada. Universities have been encouraged to provide graduate level education programs as CPA Canada move towards increasing the educational requirements to become a CPA.

3.6 Learner Pathways

3.6.1 *Identify potential pathways from work to school (where applicable).*

For individuals working in an accounting position and wanting to pursue the CPA designation, the MAcc program will provide the final level of accounting requirements. For those individuals who are deficient in some of the accounting prerequisite courses, these courses can be completed as part of the program. For those individuals without any of the accounting prerequisite courses, we are potentially looking at creating a combined MBA/MAcc degree program for those with prior degrees outside of business.

3.6.2 *Identify potential opportunities for transfer/laddering into the proposed program from other institutions or other programs within the institution; and for transfer/laddering from the proposed program to other programs within the institution or at other institutions. List any formal agreements for internal or inter-institutional transfer/laddering that have been negotiated to this point.*

Individuals who have completed a BCom or MBA from the University of Alberta, or a BCom from other Campus Alberta institutions who have completed the accounting stream or major will more closely meet the requirements for admission. We are potentially looking at creating a combined MBA/MAcc degree program for those with prior degrees outside of business and who have limited or no accounting background for entry into the MAcc program.

3.6.3 *Estimate the portion of graduates who can be expected to proceed to further education directly. At a later stage in their careers. What types of programs/credentials would they be most likely to pursue?*

The vast majority of our graduates will pursue careers as professional accountants so it will be a small proportion of students who will proceed to higher education. Some may pursue further professional specialization designations such as CBV, CFA or tax specialists. While this is a professional degree program, we anticipate that some students may pursue a PhD in Accounting which is offered at many institutions.

SECTION 4: FINANCIAL VIABILITY AND SUSTAINABILITY

4.1 Annual Budget and Funding Sources

Identify annual and one-time expenditures and annual revenue for the program in the budget tables below. If program implementation will take place over more than one year, provide estimates for each year until full implementation. Provide explanatory notes for all budget assumptions, such as inflation and per student tuition.

(For proposals without significant impacts on institutional costs, revenues or enrolment, a detailed budget presentation will not normally be required (please confirm with the department). Such proposals will satisfy all of the following tests:

1. The proposal is for a new specialization in an existing program, consisting of an innovative combination of existing curricula.
2. Overall enrolment capacity in the program is maintained.
3. Excepting incidental administrative and promotional costs, no start-up or incremental operations costs are incurred.)

	Year 1	Year 2	Year 3	Year 4	Year 5	Annual Ongoing
Revenue						
Tuition and Related Fees	\$555,000	\$1,295,350	\$1,872,605	\$2,671,321	\$3,078,480	\$3,078,448
Re-allocation from Existing Programs ¹	\$0	\$0	\$0	\$0	\$0	\$0
Other Internal Sources ²	\$0	\$0	\$0	\$0	\$0	\$0
External (Third Party) Sources ³	\$0	\$0	\$0	\$0	\$0	\$0
GOA (Identify source) ⁴	\$0	\$0	\$0	\$0	\$0	\$0
Other (specify)	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$555,000	\$1,295,350	\$1,872,605	\$2,671,321	\$3,078,480	\$3,078,448
Operational Costs						
Salaries, Wages and Benefits	\$195,525	\$322,950	\$346,238	\$476,663	\$614,850	\$614,850
Materials and Contracted Services	\$87,000	\$169,000	\$235,000	\$317,000	\$364,000	\$364,000
Other Direct Costs	\$83,250	\$194,303	\$280,891	\$400,698	\$461,767	\$461,767
Indirect Costs	\$3,000	\$7,000	\$10,000	\$14,000	\$16,000	\$16,000
Total Operational Costs	\$365,775	\$693,253	\$872,128	\$1,208,361	\$1,456,617	\$1,456,617

Notes:

1. Program Costs Canadian Student: \$36,000 Tuition plus Non-Instructional Fees; this program is a revenue generation program
2. Program Costs International Student: \$50,400 Tuition plus Non-Instructional Fees; this program is a revenue generation program
3. It is anticipated that International students will not be aware of the program for the first two years. In year three, 5% of the students will be international; in years 4 and 5 and on-going, 10% will be international students.
4. Non-Instructional Fees (approximately \$500 in 2014) plus an annual increase of 1% per year
5. No re-allocation of revenue from existing programs
6. No revenue from other sources is anticipated
7. Salaries include Instructors, Teaching Assistants, Administrative support and Student recruitment
8. Materials include course materials and textbooks, recruitment brochures and costs, course delivery costs
9. Direct costs include University overhead
10. Indirect costs include soft-skill development and career services as required
11. All other Canadian Schools (Toronto, Waterloo, Saskatchewan) offering a Master of Accounting program have higher tuition for international students. Part of the rationale for the increase in tuition is based on the extra services required for these students. Significantly more career services resources are required for international students, as well as additional soft skill development.

One-time expenditures	Amount	Revenue Source	Details
Facilities	\$0		
Equipment and IT	\$0		
Curriculum Development	\$70,000	School of Business	Curriculum development for 7 new courses
Marketing and Promotion	\$40,000	School of Business	Brochure, website development, online advertising and recruitment
Faculty Recruitment and Establishment	\$10,000	School of Business	One additional faculty member will be required
Library Enhancements	\$0		
Other	\$0		

4.2 Impact

4.2.1 There are currently no similar programs which exist in the Campus Alberta system. The tuition costs at similar programs across Canada are: University of Toronto, \$60,400 (Canadian residents), \$81,060 (International); University of Waterloo, \$27,300 (Canadian residents), \$36,100 (International); University of Saskatchewan, \$30,000 (Canadian residents), \$45,000 (International).

4.2.2 Students entering the job market generally have very good job prospects with above average salaries. Those currently employed by accounting firms may be able to use educational allowances commonly granted to them by their employer.

4.2.3 *If program funding includes internal reallocation, evaluate the impact of this reallocation on the institution's operations and overall financial position.*

RECOMMENDATION (FOR DEPARTMENT USE)

Do Any Issues or Information Gaps Remain?

Recommendation(s)

Reviewer(s)

Date Completed

APPENDIX:

Master of Accounting Courses

First-Year Courses:

1. ACCTG 601 (Case Studies in Accounting) - **NEW**
*3 (fi 6) (either term, 3-0-0)
Develops students' competence in analyzing case studies in financial and managerial accounting. Topics covered include identification of financial and managerial reporting needs, preparation of financial reports, planning budgeting and forecasting, governance, and enterprise risk management. Open to students enrolled in the MAcc program only.
2. FIN 625 - Finance in Professional Accounting - **NEW**
*3 (fi 6) (either term, 3-0-0)
Intended for students pursuing the CPA designation, this course looks at derivatives, hedging and risk management. Open to students enrolled in the MAcc program only.
3. ACCTG 625 - Performance Management - **NEW**
*3 (fi 6) (either term, 3-0-0)
Addresses advanced topics in performance management including identification of organizational reporting systems to meet strategic goals, cost management, and measurement of performance on both an organizational and individual level. Open to students enrolled in the MAcc program only.
4. OM 604 – Bargaining and Negotiations
*3 (fi 6) (either term, 3-0-0)
This course is a blend of both experiential learning and theory with the objective of making the student more effective in all types of bargaining. A study of positive theories on how to improve negotiation skills will be combined with analytical models of the game theoretic structure of bargaining. Through this mix of theories and several case studies and bargaining exercises, students will see both the opportunities for joint gain (win-win) and the constraints which can lead to inferior outcomes.
5. SMO 610 (Manager as Strategist)
*3 (fi 6) (either term, 3-0-0)
This is a two week intensive course designed to develop critical thinking skills for executives. The course provides an overview of the substantive areas of management including human resources, leadership, organizational behaviour and strategy skills.
6. OM 624 - Project Management - **NEW**
*3 (fi 6) (either term, 3-0-0)
Examines project management including investigation and analysis, scope definition, resource analysis and estimation, timing estimation, cost estimation, scheduling, monitoring, and implementation.

Second-Year Courses:

7. ACCTG 657 - Advanced Auditing - NEW

*3 (fi 6) (either term, 3-0-0)

Covers advanced topics in internal control/audit, external assurance engagements, audit and assurance service planning, and preparation of financial reports. Analysis of accounting policies and transactions and the role of audit committees and other corporate governance mechanisms will be discussed. Open to students enrolled in the MAcc program only.

8. ACCTG 662 (Strategic Tax Planning)

*3 (fi 6) (either term, 3-0-0)

The course provides a general economic background to embed the consideration of tax provisions in organizational decision-making. The concepts learnt should be applicable and transferable to different tax regimes. Applications include showing how better decisions can be made by applying tax planning concepts and knowledge of specific tax regimes to investment decisions, compensation planning, choice of organizational form, and mergers and acquisitions. International tax planning is also covered.

9. ACCTG 630 (Valuation)

*3 (fi 6) (either term, 3-0-0)

Develops students' competence in analyzing financial statements and using financial information to make investment decisions, both equity and debt. The primary thrust of the course is aimed at equity investments. Students learn a five step process of analysis for equity investments: (1) An examination of the firm's industry, markets and strategy, (2) An evaluation of the firm's accounting policies and their impact on the financial reports, (3) Applying fundamental analysis to assess financial strengths and weaknesses, (4) Forecasting future earnings and cash flows, and (5) Applying valuation models to assess the current price.

10. ACCTG 688 - CPA Capstone 1 - NEW

*3 (fi 6) (either term, 3-0-0)

Covers topics as required for the Capstone 1 module of the CPA Professional Education Program. Open to students enrolled in the MAcc program only.

11. ACCTG 689 - CPA Capstone 2 - NEW

*6 (fi 6) (either term, 3-0-0)

Covers topics as required for the Capstone 2 module of the CPA Professional Education Program. Open to students enrolled in the MAcc program only.

Accounting Prerequisite Courses:

ACCTG 614 – Intermediate Financial Accounting I

ACCTG 615 – Intermediate Financial Accounting II

ACCTG 618 – Seminar in Advanced Accounting Issues

ACCTG 624 – Seminar in Management Accounting

ACCTG 656 – Auditing History, Theory and Current Thought

ACCTG 667 – Basic Income Tax

ACCTG 668 – Corporate Taxation

Part B: Campus Alberta Quality Council Review

As noted at the beginning of Part A, given a positive outcome from the System Coordination Review, the Minister may refer the proposed program to the Campus Alberta Quality Council for quality assessment, the second stage of review.

The onus is on the applicant institution to satisfy Council that the level of learning to be achieved is consistent with that which is expected at the proposed degree level, that the program has sufficient breadth and rigour to meet national and international standards as outlined in, for example, the Canadian Degree Qualifications Framework (CDQF), and that the program is comparable in quality to similar programs (if any) offered in Alberta and elsewhere. The program proposal should demonstrate how Council's program quality standards and any applicable guidelines have been addressed and describe any unique dimensions that set the program apart from similar programs thus providing new educational opportunities for students.

NOTE: Part A of the program proposal may undergo changes as a result of the System Coordination Review. It is important that Part A be up-to-date and complete before it is forwarded to Council. Building on the information provided in Part A, the program proposal that is sent to Council should contain the following additional information. When possible, links to existing policy documents and institutional policies should be provided, rather than recopying them in response to questions.

SECTION 5: PROGRAM SPECIFICS

5.1 Program Structure and Learning Outcomes

5.1.1 *Describe the program's learning outcomes and how they were established. How will the achievement of the learning outcomes be evaluated? Providing a mapping of the courses to the learning outcomes, particularly in professional programs, is helpful.*

The Alberta School of Business has general learning outcomes for the undergraduate and masters level programs. These learning outcomes are adapted for each specific program. There are five learning outcomes, described below. The learning outcomes will be evaluated primarily in the capstone courses.

- **Professional Accounting Knowledge.**
Students will be well grounded in advanced accounting knowledge and will have sufficient awareness of the concepts of accounting and tax to recognize problems and concerns that may require further research.
- **Critical Thinking.**
Students will have the ability to analyze, integrate and communicate complex accounting, tax and financial information to arrive at reasoned conclusions and make informed decisions.
- **Communication Skills.**
Students will develop their abilities to communicate effectively both in oral presentations and in written documents.

- **Ethical Awareness.**
Students will develop a high degree of ethical awareness and will develop strategies to recognize and deal with ethical problems.
- **Teamwork.**
Students will understand and be able to use teamwork and collaborative techniques to accomplish group tasks, and will develop the tools and skills to be both effective leaders and followers.

Curriculum Map – Attached in Appendix A

5.1.2 *Students are expected to demonstrate independent scholarly activity applicable to the degree level and expectations of its graduates (see the CDQF). Describe the academic culture that will nurture and support student scholarly and creative activity.*

Students will build on the prerequisite technical accounting knowledge gained at the undergraduate level and will apply theory and knowledge to advanced accounting problems and issues. Students will critically analyze and evaluate case studies and present both quantitative and qualitative solutions. The capstone course will provide an integrative experience, building on the knowledge gained throughout the program. Students will be expected to provide a research-informed analysis of a complex issue and be able to support and justify their analysis.

5.1.3 *For undergraduate degrees, demonstrate (in a table, if possible) how the program meets the relevant section of CAQC’s Expectations for Design and Structure of Undergraduate Degrees.*

Graduate program – Not Applicable

5.1.4 *Provide an outline of the program structure and requirements (major, minor, cognates, core, general education, etc.) including credits in each category, and a summary description of the curriculum. Note any new courses. Course outlines must be available for reviewers but are NOT to be included with the proposal. (See sample table below - note that this is provided as a guideline only for a typical baccalaureate program, and will be different for other baccalaureate and graduate programs).*

Program structure

Component ¹		Junior courses (maximum)	Credits	Senior courses (minimum)	Credits
Major requirements	Specified courses	0 courses	0 credits	11 courses	36 credits
	Electives	0 courses	0 credits	0 courses	0 credits
Total		0 courses	0 credits	11 courses	36 credits

¹ The names of the components in this column are only applicable to some programs at some institutions, and should be modified accordingly for the proposed program.

This program is designed to exceed the requirements of the CPA Canada Professional Educational Program (PEP). The PEP program consists of a total of six modules (two “core”, two “elective” and two “capstone” courses). For the elective modules, the PEP program allows students to select two modules from: Assurance, Performance Management, Tax or Finance. The proposed MAcc program will require

all graduates to complete the competencies from all of the core and elective modules. The two capstone modules have course content that is provided to the post-secondary institution for delivery within the program. Students will also be required to write the national exams in order to obtain the CPA designation.

To assist in demonstrating that the program curriculum is clear and well integrated with the objectives and outcomes, provide one or more typical student programs by year of program (see sample table below).

Typical student program

	Summer				
	Course number	Course title	Course level	Role in program	Credits
1 st YEAR	ACCTG 601	Case Studies in Accounting*	S	Major	3
	FIN 625	Finance in Professional Accounting*	S	Major	3
	ACCTG 625	Performance Management*	S	Major	3
	OM 604	Negotiations	S	Major	3
	SMO 610	Manager as Strategist	S	Major	3
	OM 624	Project Management*	S	Major	3
	Summer				
2 nd YEAR	ACCTG 657	Advanced Auditing*	S	Major	3
	ACCTG 662	Strategic Tax Planning	S	Major	3
	ACCTG 630	Valuation	S	Major	3
	ACCTG 688	CPA Capstone 1*	S	Major	3
	ACCTG 689	CPA Capstone 2*	S	Major	6

*Indicates a course that is new.

5.2 Criteria / Requirements for Admission and Academic Progression

State the admission criteria (including any provision for prior learning assessment), residency requirements, academic performance progression requirements, and graduation requirements applicable to the program, along with the grading scheme. Note any program specific regulations (e.g., for doctoral programs, note any candidacy or dissertation requirements, examination requirements, time to completion requirements, etc.).

We anticipate admitting students from two streams:

- 1) Graduates of the University of Alberta Bachelor of Commerce or Master of Business Administration program who have completed the necessary pre-requisite courses. Applicants will be required to have a minimum GPA of 3.0 on a 4.0 scale. The GMAT will be waived for University of Alberta graduates.
- 2) Other students holding a minimum of an undergraduate degree with an emphasis in accounting. Students in this category will include those University of Alberta graduates who have completed most, but not all of the necessary CPA pre-requisite courses, applicants from other post-secondary institutions and foreign trained

accountants. The minimum GPA will be 3.0/4.0 or equivalent. Students admitted in this stream will have their transcripts evaluated to determine any deficiencies in their accounting background. Students with deficiencies would be required to take additional courses prior to taking the core MAcc courses. For instance, international applicants would most likely be required to take two additional taxation courses to ensure they have the necessary competencies in Canadian taxation prior to enrolling in the MAcc courses. Applicants with degrees not granted by the University of Alberta will be required to have a minimum GMAT of 550 and demonstrate proficiency in the English language.

Students will be required to achieve a cumulative GPA of 2.7 to meet graduation requirements with no course grade being below a C+. Students must complete all degree requirements within six years.

5.3 Engaged and Active Learning / Delivery Methods

5.3.1 *Demonstrate the ways in which the institution identifies and attends to the learning of students in the program and what pedagogies will be used to encourage their engaged and active learning, as per Council's program quality assessment standard #5 (Program delivery).*

Instructors in the MAcc program will use a variety of pedagogies to encourage active learning. While the technical material will be delivered primarily in a lecture format, the majority of the learning will be through application of knowledge to an issue or problem and through discussion. Team-based learning will be encouraged in most courses. Case studies will be used extensively and guest speakers will be brought in to enhance the learning experience. In the capstone courses, students will be required to research an issue, critically analyze the issue and present their findings to their peers or a panel of experts. Students will be asked to evaluate each course in terms of effectiveness of course delivery and teaching methods. Exit interviews will also be conducted at the conclusion of a student's program.

5.3.2 *Include a description of the teaching/learning approaches to be used, a description of the rationale for using the approach and evidence of adequate support for the approach. Where applicable, demonstrate how CAQC's Additional Quality Assessment Standards for Programs Delivered in Blended, Distributed or Distance Modes will be met.*

The MAcc program is designed to exceed the CPA requirements. The program includes a mix of technical accounting courses, soft skill development and integration of knowledge in strategy courses. The MAcc program prepares students for a career in professional accounting where individuals must have strong technical accounting expertise and the ability to apply this knowledge in complex accounting and organizational problems. To be successful, students must have strong qualitative and quantitative skills and must be able to communicate a solution effectively. Upon completion of the MAcc program, students must successfully complete an examination through CPA Canada to receive the CPA designation.

5.4 Program Comparison

5.4.1 *Provide a comparative analysis of the proposed program (curriculum, structure, admission requirements, etc.) with similar programs offered elsewhere (if any), especially in Alberta and Canada (see sample table below). What process was used to determine which programs were deemed to be the most comparable? Illustrate the similarities and differences.*

Program component	Applicant institution	University of Saskatchewan	University of Toronto	University of Waterloo
Name of credential	Master of Accounting	Master of Professional Accounting	Master of Management and Professional Accounting	Master of Accounting
Entrance requirements	Prior business degree with sufficient accounting focus and acceptable GPA	Prior four year bachelors degree with sufficient understanding of Canadian accounting	– Generally a four year undergraduate degree is required. Program may be shortened if prior business degree has been completed	Four year undergraduate degree at the University of Waterloo with required accounting and management courses Varies
Areas of study / Curriculum	Accounting	Accounting	Accounting and Management	Accounting – sub-specializations (i.e., tax, information systems) are available
Graduation requirements	Successful completion of all courses with a minimum course average of 70%	Successful completion of courses and thesis	Successful completion of courses	Successful completion of courses with a 70% average.
Total credits	36	39	Varies depending on individual student background	51

5.4.2 There are currently no existing programs that provide this program at the University of Alberta.

5.5 Other elements affecting quality

CPA Canada has determined specific requirements for attainment of the CPA designations. The MAcc program includes all of the core and elective requirements of the CPA program, as well as soft skill development which have been identified as desirable for graduates by professional accounting firms.

SECTION 6: IMPLEMENTATION AND RESOURCES

6.1 Program Implementation Plan

Provide a program implementation plan by academic year (start to maturity) that includes any elements to be phased in (e.g., new academic staff hires, courses, minors, co-op option). If introduction of this program is dependent on a similar program being phased out, the implementation plan should include how both programs are being supported until the phase out and start up are completed.

We anticipate enrolling our first cohort starting in May of 2015. Students will take the first six courses outlined in section 5.1. In year 2 the first cohort would begin taking the second year courses in May of 2016 and complete their degree, while the second cohort would take the initial six courses.

6.2 Staffing Plan

6.2.1 *Show how the number (head count and FTE), distribution and qualifications of teaching staff meet Council's requirements and the objectives of the program as a whole (as described in s. 1.6 above). Include the academic staff expertise to be recruited, if new staff are contemplated. Provide summary information of current academic staff and new hires who will be teaching in the proposed program in the following format (see sample table below).*

Courses taught by academic staff by credential and specialization

Courses	NAME	Earned credentials and specialization ¹	Professional designation (if applicable)	Academic staff status
ACCT 601 Case Studies in Accounting	Maier, Michael	PhD (Accounting/Finance)	CGA	Tenure Track (full-time)
ACCTG 625 Performance Managements	King, Jocelyn	BCom (Accounting)	CA	Sessional (full-time)
ACCTG 630 Financial Statement Analysis	Esplin, Adam	PhD (Accounting/Finance)		Tenure Track (full-time)
ACCTG 657 Advanced Auditing	Marshall, Erin	BCom (Accounting)	CA	Graduate Student ¹
ACCTG 662 Strategic Tax Planning	Sprysak, Christopher	BCom (Accounting), LL.M. (Law)	CA	Tenured (full-time)
ACCTG 688 CPA Capstone 1	Maier, Michael	PhD (Accounting/Finance)	CGA	Tenure Track (full-time)
ACCTG 689 CPA Capstone 2 – Exam Preparation Module	Dewald, Kristie	BCom (Accounting)	CA	Sessional (full-time)
FIN 625 Finance in Professional Accounting	Smith, Gary	PhD (Finance)	CFA	Sessional (full-time)
OM 604 Negotiations	Jamal, Karim	PhD (Accounting)	FCA (Fellow of Chartered Accountants)	Tenured (full-time)
OM 624 Project Management	New Hire	PhD (Business Administration)		Tenure Track
SMO 610 Manager as Strategist	Washington, Marvin	PhD (Organizational Behavior and Sociology)		Tenured (full-time)

1 Erin Marshall is currently a PhD Candidate at the University of Alberta and is expected to defend her thesis prior to Fall 2014. She has secured a tenure track position as an Assistant Professor starting July 1, 2014.

Include only highest *earned* credential; if faculty member is enrolled in a graduate program, indicate in a footnote. For new hires, indicate the desired credential and specialization.

* Currently enrolled in a [Name of Program] at [Institution]. Expected to graduate in [Date].

6.2.2 *Include brief explanations of academic staff categories (e.g., continuing, sessional, term) and workload expectations.*

These courses will normally not be considered as part of the regular workload for academic staff. Since this will be a cost-recovery program most courses will be contracted with individual instructors on a per section basis.

6.2.3 *Provide a proposed teaching rotation that outlines the academic staff at launch and to maturity of the program (see sample table below) and shows clearly the plan for any cycling of courses. List also any non-academic staff who will teach in the program.*

Proposed four year teaching rotation for required courses in the major/specialization

Summer Year 1	Instructor	Summer Year 2	Instructor
ACCTG 601	Maier	ACCTG 601	Maier
FIN 625	Smith	FIN 625	Smith
ACCTG 625	King	ACCTG 625	King
OM 604	Jamal	OM 604	Jamal
SMO 610	Washington	SMO 610	Washington
OM 624	New Hire	OM 624	New Hire
		ACCTG 657	Marshall
		ACCTG 630	Esplin
		ACCTG 688	Maier
		ACCTG 689	Dewald
Summer Year 3	Instructor	Summer Year 4	Instructor
ACCTG 601	Maier	ACCTG 601	Maier
FIN 625	Smith	FIN 625	Smith
ACCTG 625	King	ACCTG 625	King
OM 604	Jamal	OM 604	Jamal
SMO 610	Washington	SMO 610	Washington
OM 624	New Hire	OM 624	New Hire
ACCTG 657	Marshall	ACCTG 657	Marshall
ACCTG 630	Esplin	ACCTG 630	Esplin
ACCTG 688	Maier	ACCTG 688	Maier
ACCTG 689	Dewald	ACCTG 689	Dewald

6.2.4 *For graduate programs, provide a detailed plan to organize the academic advising, supervision and monitoring of graduate students, and state the credentials, graduate teaching experience, master’s committee work/supervision and PhD supervision experience of academic staff. For doctoral programs, a summary table such as the following would be helpful.*

Since this is a course based graduate program there are no graduate projects to supervise.

6.2.5 *Include CVs of core academic staff teaching in the program as well as key administrators (see CAQC’s CV template). Be sure their permission has been given.*

6.3 Scholarly and Creative Activity

6.3.1 *Describe what constitutes scholarship and/or creative activity for academic staff teaching in this program, and summarize the institutional expectations of academic staff with respect to scholarship and professional development as well as how these are assessed. Describe plans for supporting scholarly activities and professional development of academic staff (see Council’s expectations regarding scholarship, research and creative activity in s. 3.7.3 of Council’s Handbook).*

There are two types of academic staff who will be teaching in the proposed MAcc program: full-time tenured or tenure track academics or contract academic staff (sessional). For full-time tenured or tenure-track individuals the expectation is that they will be encouraged to conduct research and publish in the Financial Times 45 list of peer reviewed journals so that they may satisfy the tenure and promotion criteria of the Alberta School of Business. These academics are also subject to annual review by the Alberta School of Business Faculty Evaluation Committee (FEC) which makes recommendations as to whether an individual is continuing to meet the established scholarly research standards. Because this program is professional in nature, academics are also expected to research new and evolving professional practice standards and guidelines in their area of expertise. A professional designation is highly desirable.

While sessional staff typically have reduced research requirements, they are still encouraged to engage in scholarly activities. These activities may include: writing articles for professional journals or magazines, attending or presenting at conferences on changes to accounting standards, investigations into new teaching techniques and/or creating original case materials which fairly represent issues in the rapidly changing professional accounting environment. It is expected that sessionals who are teaching in this program will have a professional accounting designation. Sessional staff are evaluated on their teaching, research and professional activities on an annual basis by their department chair and the FEC.

Support for scholarly activities for both groups generally takes the form of financial support. All staff are provided with professional expense allowances which can cover the costs associated with the production and dissemination of research results. Funds are also available for travel to conferences for professional development. The University of Alberta has a strong library system and all academic staff have access to a variety of databases for research purposes. Tenured and tenure-track faculty are also encouraged to apply for external grants which can provide further financial support for their research.

6.3.2 *For doctoral proposals, include a tabular summary of research grants held by key academic staff involved in the program, both (i) in aggregate form, and (ii) by academic staff member, years of tenure of each grant, and source and amount of the grant.*

Not applicable

6.4 Physical and Technical Infrastructure

Describe the facilities, laboratory and computer equipment (as applicable) available to meet the specialized demands of the program, as well as plans to address any deficiencies in what might be required.

As this program will be provided primarily during summer sessions it is anticipated that existing facilities will be adequate to meet the needs of this program as attendance in our other program BCom and MBA are primarily in session during the remaining portions of the year.

6.5 Information Services

Provide an inventory and analysis of information resources to support the program (using standard library reference guides) and plans to deal with any deficiencies, and a description of student access to other information services.

It is not anticipated that additional library resources will be required. The University of Alberta has extensive library resources and supports the research interests and teaching requirements of academic and doctoral student research in accounting.

SECTION 7: CONSULTATION AND ASSESSMENT

7.1 Program Evaluation

Describe the criteria and methods which will be used to ensure the ongoing quality of the program. Include mechanisms for periodic review using external evaluation. Include the expected outcomes, key performance indicators and performance targets for the program.

The key value driver for this program will be achieving accreditation by the CPA Canada. This program will be subject to periodic accreditation review (every 3-5 years).

The MAcc program will also be part of the AACSB (Associate to Advance Collegiate Schools of Business) review every five years which includes an assessment of the learning goals of the programs. The Alberta School of Business is the longest, continuously accredited business school in Canada.

7.2 Consultation / Accreditation or Regulatory Approval

7.2.1 Building on s. 2.3, outline the consultation that has occurred with other institutions, organizations or agencies, including advisory bodies formed by the applicant institution to assist in program design, implementation and evaluation. This should include, where appropriate, professional associations, regulatory agencies and/or accrediting bodies, and prospective employers.

The program design has been largely influenced by the requirements of the new Chartered Professional Accountants (CPA) program (see CPA National Recognition and Accreditation Standards for Post-Secondary Institutions). We are seeking a level “D” accreditation with the CPA which will allow us to deliver all of the advanced standing programs required by the CPA profession.

7.2.2 If the program is subject to accreditation or approval of a regulatory body, provide a description of the review process, requirements of the body and timing of the review (if in process). If possible, a chart or table may be useful to outline accreditation or regulatory approval requirements.

We have already received accreditation for our undergraduate program which exceeds the entry requirements for the CPA Professional Education Program. We are awaiting a decision on our Master of Business Administration degree program. Discussions have commenced with CPAs to receive the appropriate accreditation for this program. We believe our proposal will exceed the accreditation requirements of CPA Canada.

7.2.3 If not already covered in 7.2.2., indicate how graduates will meet professional or regulatory expectations.

All graduates will be required to complete the required national CPA exams and work experience requirements prior to receiving the CPA designation.

7.3 Reports of Independent Academic Experts

CAQC views external peer review, which can be both formative and summative, as foundational to ensuring the quality of academic programs. In order to strengthen the proposal, before the proposal is finalized, the institution should consult with one or more independent academic experts it selects from outside the institution to provide advice regarding all aspects of the program. The report(s) of these external independent academic

experts should be provided, along with the institution's response to the report(s). If an institution wishes a program proposal to be exempted from the normal requirement of an assessment by an external expert, it must provide a compelling case as part of its request for a Fully Expedited Review. Short résumés of the academic experts involved and a rationale as to why they were selected should be provided (see CAQC's guidelines with respect to the selection and use of Independent Academic Experts in Appendix I of the CAQC Handbook).

SECTION 8: OTHER

8.1 Adverse Claims or Allegations

Disclose any adverse claims or allegations that might affect this application or be of concern to Council.

N/A

8.2 Statement of Institutional Integrity

Include a signed Statement of Institutional Integrity (see Council template on web site).

8.3 Other documentation

Provide any other supporting documents such as the Graduate Program Handbook, Faculty Handbook, current calendar, cyclical review of programs policy, etc. that would add support to the applicant's case and would help reviewers (provide website links, if available).

The Alberta School of Business is an accredited business school. The AACSB (Association to Advance Collegiate Business Schools) requires programs to be reviewed every five years.

Calendar description attached in Appendix B.

APPENDIX A:

Macc - Curriculum Map

	Professional Accounting Knowledge	Critical Thinking	Communication Skills	Ethical Awareness	Teamwork
ACCTG 601 Case Studies in Accounting	S	S	R	S	R
FIN 625 - Finance in Professional Accounting	S				
ACCTG 625 - Performance Management	S			R	R
OM 604 - Negotiations		S	R		
SMO 610 - Manager as Strategist		S	R		S
OM 624 - Project Management		S			R
ACCTG 657 - Advanced Auditing	S	R		R	
ACCTG 662 - Strategic Tax Planning	S	R	R	R	
ACCTG 630 - Valuation	S	R		R	
ACCTG 688 - CPA Capstone 1	R	A	A	A	A
ACCTG 689 - CPA Capstone 2	A	A		A	

Key:

S = Skill or knowledge acquired

R = Skill or knowledge applied or reinforced

A = Skill or knowledge assessed

APPENDIX B: Calendar Description

205.9.XX Degree of Master of Accounting

The Master of Accounting (MAcc) prepares students with the required competencies of the CPA (Chartered Professional Accountant) designation.

Entrance Requirements

Admission to the program is based on the applicant's undergraduate grades, accounting courses completed, three letters of reference, a statement of purpose explaining how the MAcc relates to the applicant's career goals, the applicant's Graduate Management Admission Test score, and a personal interview. The GMAT will be waived for graduates of the University of Alberta BCom and MBA programs who have completed the necessary prerequisite accounting courses. Applicants should have relevant business or professional experience and a relevant undergraduate degree.

Program Requirements

Students will be required to achieve a cumulative GPA of 2.7 to meet graduation requirements with no course grade being below a C+.

The course requirements are as follows:

- (1) ★27 MAcc courses
- (2) ACCTG 688 (capstone 1)
- (3) ACCTG 689 (capstone 2)

Length of Program

Students enrolled in the MAcc program can complete the requirements over two summers (May to August), allowing students to work and gain professional experience during the remaining part of the year. Students must complete all degree requirements within six years.

May 8, 2014

Joseph A. Doucet
Stanley A Milner Professor and Dean
Alberta School of Business
University of Alberta
4-40G Business Building
Edmonton, Alberta, T6G 2R6

Dear Mr. Doucet,

This is a letter of support for the development of a new Masters in Accounting degree, at the Alberta School of Business, for students who wish to become Chartered Professional Accountants.

Alberta remains a growing and dynamic economic marketplace with a need for trusted business professionals, possessing a high degree of technical competency and broad-based business skills. There are approximately 25,000 designated accountants in Alberta who are unifying as CPAs. With a strong Alberta marketplace and the imminent retirement of baby boomers, the profession plans to grow its membership in the near and long term future. A Masters in Accounting degree is a potential alternative education delivery mechanism into the CPA.

Successful collaboration existed between the legacy accounting designations and the Alberta School of Business. CMA Alberta and the Alberta School of Business offered an accredited CMA/MBA Combined Program. As well, a MBA & CGA Combination Program was offered through CGA Alberta and the Alberta School of Business. The Alberta Accountants Unification Agency (AAUA) will continue to build on the relationship that exists between the accounting profession and the Alberta School of Business.

While the AAUA supports the development of a new Masters in Accounting degree, the program must demonstrate coverage of both the technical and enabling competencies required by the CPA Competency Map and recognize the requirements as per section 6.3.1 of the CPA National Recognition and Accreditation Standards.

We look forward to working with you and the Alberta School of Business faculty.

Please contact me at 403-299-1334 or at jcarpenter@albertaaccountants.org if you have any questions.

Regards,

A handwritten signature in black ink, appearing to read 'J. S. Carpenter', with a stylized flourish at the end.

John S. Carpenter MBA, FCGA, ICD.D
Chief Executive Officer
Alberta Accountants Unification Agency

May 7, 2014

Joseph A Doucet
Stanley A Milner Professor and Dean
Alberta School of Business
4-40G Business Building
University of Alberta
Edmonton AB T6G 2R6

Dear Joseph:

SENT VIA COURIER

Subject: Masters degree in Accounting program

I am writing this letter to express my support for a Masters degree in Accounting program in Alberta for the new CPA profession.

In my opinion, this program is much needed and I would recommend it without hesitation to my staff. I feel it is important to balance technical knowledge (CPA) with the soft skills offered by the MBA program and see this innovative program as filling a gap in the marketplace and meeting the demand for professional accountants.

In closing, I believe that having alternative education delivery mechanisms in place for the CPA education program can only help to increase enrolment numbers. A Masters degree in Accounting program would be another way of achieving that.

Sincerely,



Leland Oberst
Managing Partner
Deloitte Edmonton

LO/cm



May 9, 2014

Joseph Doucet, Ph.D, ICD.D
Dean, Alberta School of Business
University of Alberta
Office 4-40, Business Bldg.
Edmonton, AB T6G 2R6

Dear Dr. Doucet:

I am writing to provide comments on behalf of the Alberta CA profession with respect to the proposed Master's degree in Accounting currently being pursued by the Alberta School of Business.

From the perspective of the designated accounting profession, I believe that this proposed Master's degree will serve prospective CPAs and the Alberta business sector effectively. As proposed, the degree program will provide students with a comprehensive and rigorous new path to obtain their designations.

In this respect, the proposal is similar to the MPAcc program currently offered by the University of Saskatchewan. The MPAcc program has proven to be a notable success in Saskatchewan; it prepares students exceptionally well for careers in accounting and also provides the marketplace with well-trained and well-educated designated professionals. Given Alberta's strong economy and the growing demands for accounting professionals to serve the needs of Alberta business, it would be of tremendous benefit to have that type of program here in Alberta.

As I understand it, your proposed Master's program would complement the traditional CPA educational path by providing students with MBA-style training in "soft skill" areas such as management, negotiation, and strategic thinking. These added dimensions in students' training will serve them well, and will also be of interest and value to Alberta businesses, the public sector and even the educational sector. In fact, I can foresee graduates of this proposed program choosing in many instances to pursue careers in the post-secondary sector. That would be a very welcome development. The need for skilled and dedicated accounting educators is high in Alberta; addressing that need is vital in order to ensure the numbers of trained CPAs in the future align with market demand.

I anticipate that this program would be very well-received by the accounting profession and the Alberta business community. Both the public practice and industry sides of the profession would welcome the opportunity to utilize graduates from the program, and I expect they would also support current staff members who wish to augment their skills and education by pursuing the Master's option while still employed. I believe that the proposed program will be attractive to working Albertans seeking to earn the CPA designation.

In summary, I am delighted to offer the support of the Institute of Chartered Accountants of Alberta for this proposed Master's degree in Accounting. One of the overarching principles of the national move to unification of the designated accounting professions under the umbrella of the CPA designation has been to increase access for qualified individuals to earn their designations and pursue their preferred career options. Another principle has been to ensure that the marketplace and the public are well-served by



qualified, appropriately educated and trained professionals who bring the highest standards of technical competencies and ethical conduct to their work. Your proposed program would help the profession deliver on those principles, to the benefit of the province and those Albertans who choose careers as CPAs.

I wish the Alberta School of Business success in receiving approval for this proposed program.

Yours sincerely,

Rachel Miller FCA
CEO and Executive Director
Email: r.miller@icaa.ab.ca



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Dr. Joseph A. Doucet
Stanley A Milner Professor and Dean
Alberta School of Business
4-40G Business Building
University of Alberta
Edmonton, AB T6G 2R6

May 9th, 2014

Dear Joseph:

I am writing this letter in support of the proposal by the Alberta School of Business to offer a Masters in Accounting degree as an alternate path for students pursuing the CPA designation. In comparison to the traditional online module-based learning, this proposed Masters program would enable students to complete all prerequisite courses in the CPA program (prior to the final examination) through full-time attendance at in-classroom sessions over two summer terms.

The Masters program will not only cater to students with various learning styles, but will also balance the technical requirements of the CPA program with the soft skills emphasized in a traditional MBA program. The Masters in Accounting will leverage the content of the MBA program to develop students' knowledge of topics such as strategy, project management, and negotiation. This broad skill set will be valuable in building well-rounded professionals who will be successful in the industry.

I have witnessed similar programs in other provinces achieve tremendous success in recent years. In light of the recent unification in the accounting profession there will be an increase in market demand for a Masters in Accounting, which creates a need and an opportunity to establish a successful program in Alberta. I believe that the proximity of this proposed program to students in Alberta combined with the diversity of the curriculum will make this an attractive option to prospective CPA candidates.

I am fully supportive of students having the option to choose from multiple paths to pursue a CPA designation. Locally, KPMG's decisions related to CPA exam preparation for our students are aligned with the policies dictated by our National office. As a result, financial

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.



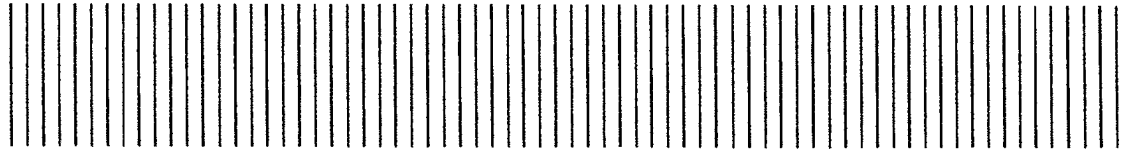
support for KPMG students in Edmonton to attend the Masters program offered by the Alberta School of Business will depend on congruency of the program's cost and timing with resourcing decisions made by KPMG nationally. These policies are currently being drafted with respect to the 2015 CPA final examination.

I would be pleased to discuss this matter further should you have any questions on the above.

Yours truly,

A handwritten signature in black ink, appearing to read 'Borrelli', with a stylized flourish at the end.

Robert Borrelli, CA, CBV, CFA
Office Managing Partner
KPMG LLP



May 12, 2014

Dr. Joseph A Doucet
Stanley A Milner Professor and Dean
Alberta School of Business
4-40G Business Building
University of Alberta
Edmonton, Alberta T6G 2R6

Dear Dr. Doucet,

RE: Masters of Accounting degree at the University of Alberta School of Business

Further to our recent discussion, I am writing this letter in support of the development of a Masters of Accounting degree at the University of Alberta School of Business (U of A SOB). In my previous role as Office Managing Partner at PwC in Edmonton, I was often curious about why a significant number of our articling students would travel to another Province to take courses which would enable them to attain a degree, while at the same time accessing the prerequisite requirements to write the Uniform Final Examination in order to become a Chartered Accountant. It seemed reasonable to me that articling students from both our Edmonton and Calgary offices would be well served by a comparable program in their Province of residence. From an economics perspective in our business (and to the students, for that matter) it would clearly be financially beneficial to have our articling students obtain such training in Alberta.

Additionally, as a member of the Business Advisory Council of U of A SOB, I would often note the available capacity of professors and facilities during the spring and summer sessions at the school.

What a great idea to combine these two notions, by having well regarded accounting department and business school faculty at the U of A SOB provide all the courses necessary for the new CPA program, when the facilities of the U of A SOB are otherwise underutilized. This seems to be a highly rational solution to the need for CPA training, particularly when the unification of the accounting groups in Alberta has resulted in the need for high quality educational program delivery for the hundreds of accounting professionals needing competencies to fulfill the demanding expectations of our buoyant economy.

I have no doubt that the U of A SOB can and will deliver this training in a seamless manner. It is essential, since the training must be provided to articling students to become a CPA. It is logical, since we already have the infrastructure in place to satisfy this important need.

Yours very truly,



Barry L. James, B.Comm, FCA, ICD.D
Chief Corporate Development Officer, Lloyd Sadd Insurance Brokers Ltd.
Retired Partner, PricewaterhouseCoopers LLP

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We Listen. We Think. We Deliver.

NEW ACADEMIC PROGRAM LIBRARY IMPACT STATEMENT CERTIFICATION

Submitted to the Academic Development Committee
Proposal for Master in Accounting
Proposed implementation date: May 2015

The Library has examined the proposal for the new Master of Accounting program (MAcc) in the Alberta School of Business submitted by the Associate Dean, MBA Programs, Joan White. We anticipate that the new program will not incur any additional costs for Library acquisitions.

The Master of Accounting (MAcc) program is intended to provide the required competencies of the new CPA (Chartered Professional Accountant) designation. The CPA designation replaces the CA, CMA and CGA designations and unifies the accounting bodies into one national organization. The proposed MAcc curriculum will largely reflect the new core, elective and capstone modules of the CPA program with additional courses being added to increase managerial knowledge and skills. Students who have completed a BCom or MBA at the University of Alberta and have all of the accounting prerequisites will take the program over two summers, allowing them to work and gain professional experience during the remaining part of the year. Students who have a BCom or MBA from another Canadian institution or international credentials but lack the accounting prerequisites may be required to take additional courses to fulfill any deficiencies.

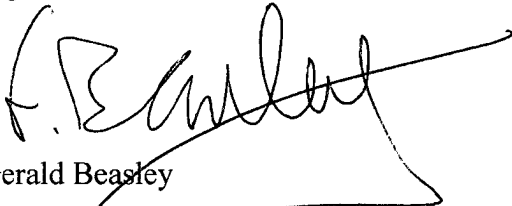
The University of Alberta Libraries has a strong research collection that supports accounting and finance requirements for the current undergraduate, graduate and research streams of the Alberta School of Business. The proposed MAcc courses will be supported by many databases subscribed to currently by the UA Libraries: CCH TaxWorks, Knotia, Taxnet Pro, Mergent, Thomson One, Orbis, ABI and Business Source Complete, are examples of the depth of the collection to support the Alberta School of Business' new program.

This proposed program should have no impact on Library staff/hours, classes will be held during daytime, or collection resources. We support the creation of the proposed program and look forward to working with its instructors and students in the years to come.

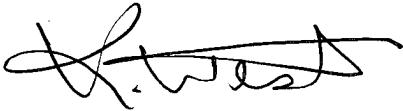
Executive summary of costs:

Total Costs	Start Up	On going (expected annual maintenance costs)
Collections budget	0	0
Capital budget	0	0
Operating/staffing budget	0	0
Incremental Cost for Licensed Resources	0	0
Total Costs: Summary	0	0

Signed:



Gerald Beasley
Chief Librarian



Kathy West
Head, Winspear Business Library

Dated: *May 9, 2014*