

Minor Program Adjustment

Faculty: Faculty of Business and IT	Date: October 27, 2017
Program: Graduate Diploma, Accounting	
Undergraduate: <input type="checkbox"/>	Graduate: <input checked="" type="checkbox"/>

Minor Program Adjustments include: New required courses, Deletion of required courses, Other changes to degree requirements or program learning outcomes, New academic requirements or changes to existing requirements.

Motion to CPRC or GSC: To approve the addition of a course to the GDIP in Accounting.

Proposal Brief

Summary of the proposed change

Addition of Advanced Auditing (BUSI 5170G (a new course) to the GDip in Accounting curriculum.

Description of the ways in which the proposed change will enhance the program and/or opportunities for students

As a result of the revisions to the UOIT Accounting Major it is necessary to add additional courses to the GDip to ensure full coverage of the CPA Competency Map. This coverage is necessary so that students have the requirements they need to complete the CPA Professional Education Program.

Process of consultation with other units if the change(s) involves students, staff, and/or faculty from other programs or courses

No consultation is needed. Only students admitted to the GDip are affected

Analysis of financial and enrolment implications

This will add one full course to the GDip. There will be no increase in tuition for students. Costs for the program will increase as a result for an instructor, grading, and any materials, but should be covered by the additional students that we are expecting.

Proposed Implementation Date (state term, e.g. Fall 2017)

Spring 2018

Transition Plan (include a plan for all current students in the program, by year level)

This will begin Spring 2018. There is no transition plan required as each cohort begins in Spring and completes the program in one term.

Calendar Copy and/or Program Maps (highlight revisions to existing curriculum)

Accounting, Graduate Diploma

Course requirements for the Graduate Diploma in Accounting are listed below. For general program information, admission requirements, graduate faculty lists and/or details on part-time options, see [Accounting](#).

Graduate diploma requirements

Students are required to complete ~~four~~ five courses, ~~each with three modules~~, including a research component. A minimum passing grade of B-minus is required for each course and all courses must be completed in the Spring/Summer term. ~~Courses will be delivered in a hybrid format consisting of self study, online delivery and face to face sessions.~~ A blended learning approach may be used in some courses.

Course listing

[BUSI 5120G - Professional Accounting](#)

[BUSI 5150G - Advanced Finance](#)

[BUSI 5160G - Performance Management](#)

[BUSI 5170G – Advanced Auditing](#)

[BUSI 5190G - Critical Thinking, Integration and Analysis](#)

APPROVAL DATES

Curriculum Committee approval	October 30, 2017
Faculty Council approval	
CPRC Approval	
Submission to Academic Council	

TEMPLATE 8-A

NEW COURSE TEMPLATE

For changes to existing courses see Course Change Template

Faculty: Faculty of Business and IT			
Full Course Title: ADVANCED AUDITING			
Short Form Course Title (max 30 characters): ADVANCED AUDITING			
Subject Code and Course number: BUSI 5170G	Cross-listings: NONE	<input checked="" type="checkbox"/> Core <input type="checkbox"/> Elective	Credit weight: 3 CREDITS
Contact hours (please indicate number of hours for each component):			
<input checked="" type="checkbox"/> Lecture _____ <input type="checkbox"/> Lab _____ <input type="checkbox"/> Tutorial _____ <input type="checkbox"/> Other _____			

PROGRAM(S) IMPACTED [For a core course, please list all impacted programs including any applicable fields or specializations here and include this form with a program adjustment/proposal; for an elective course being inserted anywhere other than the Course Description section of the Academic Calendar, please list all impacted programs including any applicable fields or specializations and place the Calendar copy for each here (e.g. in a list of electives tied to a specific program).]

N/A

CALENDAR DESCRIPTION

This course extends students’ knowledge of auditing by examining the role of the profession in society, evaluating current concerns and issues facing auditors, and building on the understanding of the general audit frame work and its essential theories. This course also examines specific audit topics such as comprehensive auditing, audit of not-for-profit entities, environmental auditing and small business audits.

Prerequisites	Admission to Graduate Diploma Program in Accounting
Co-requisites	none
Credit restrictions	none
Equivalency courses	
Grading scheme	<input checked="" type="checkbox"/> letter grade <input type="checkbox"/> pass/fail

LEARNING OUTCOMES (this section is required)

- Discuss the role of the auditing profession in a changing society
- Critically evaluate selected current issues facing auditors and the auditing profession;
- Develop and apply problem solving, critical thinking, and analytical skills in an auditing context to develop the professional judgment that auditors require;
- Describe the general audit framework and its fundamental theories
- Recall the technical material an auditor (or sophisticated user of audited information) requires;

- Discuss specific audit topics such as comprehensive auditing, audit of not-for-profit organizations, environmental auditing and small business audits
- Describe the limitations of auditing
- Evaluate the usefulness of any audited information.
- Identify, apply, interpret, and analyze relevant auditing standards

COURSE INSTRUCTIONAL METHOD

- (check all that may apply) CLS (in-class) HYB (in-class and online)
- IND (individual studies) OFF (off-site)
- WB1 (synchronous online delivery)
- WEB (asynchronous online delivery)

TEACHING AND ASSESSMENT METHODS

- Examinations, including case studies
- Presentations
- Research
- CaseWare applications

CONSULTATION AND FINANCIAL IMPLICATIONS, WHERE APPROPRIATE

The addition of this course will increase the number of courses in the GDip from four to five. This will increase costs associated with an instructor, TA support, and materials

EFFECTIVE SEMESTER (Specify Term e.g. Fall 2017)

Spring/Summer 2018

APPROVAL DATES

Curriculum Committee approval	<i>October 30, 2017</i>
Faculty Council approval	
Submission to CPRC/GSC	