## Accounting Agreement Breakout Sessions

Karen Murkar, Facilitator



Accounting Breakout Session # 1

> Day One 1:15- 2:30

Wednesday

Long term sustainability plan for each of the 4 agreements. Working groups established.

Integration/impact of external associations on curriculum. New advancements. Learning form each other what works and what doesn't in each discipline. Keeping curriculum alignment a priority.

Learning from one another. Sharing knowledge of /implementation hurdles with the ONTransfer, HoB Agreements. Creating a level field of knowledge and expectations Embracing Guiding Principles for working together. Learning Outcomes alignment How do we make changes? How/who do we notify of curriculum changes? Can we all commit? Are there changes that need to be made to the Framework now?

Establishing a comfort level with one another. Learning about each other's colleges, programs and Core Courses

Laying the foundation for why we are here President/VPA/ONCAT, HoB Steering Committee, Common Learning Outcomes Business: McDonalds

Accounting: CPA

Marketing: TBA

Human Resources: HRPA

Tuesday

Ontario Heads of Business

#### By the end of our time together:

Coordinators will have a level of familiarity and comfort with the Accounting Transfer Agreement and ONTransfer

We will have reviewed our accounting curriculum with the aim of aligning core curriculum

Internal college process challenges and solutions will be identified

A tentative plan for implementing CPA and ACAF requirements will be developed

A strategy to ensure colleges can remain aligned to the framework of the agreement for the duration (while allowing room for differentiation will be developed)

## **Accounting Agreement Breakout Sessions**

**#1** Reviewing the agreement and ONTransfer

#2 Curriculum Guides & Core Curriculum Alignment

#3 CPA and ACAF (guest Brian Leader)

#4 The future-how to sustain the accounting agreement

## **Round the Room Sharing**

#### Introductions

- Your name, role, college and program (s)
- From 1- 10 what is your familiarity with the Accounting Pathways Agreement and its implementation at your college?



## The Transfer Agreements are here to stay!

- The Committee of Presidents (COP) endorsed them
- Vice President Academics (CCVPA) signed them
- Colleges Ontario and ONCAT publicized them:

## New agreement lets Ontario college business students transfer full years' credits to any other college

TORONTO, November 25, 2014 ....



## A trip back to 2011.....

Each college invested time and energy into developing the four agreements.

Faculty representatives from across the system were involved in mapping their two and three year accounting curriculum to the provincial program standards. CGAO transfer credits helped to streamline the mapping process!

Curriculum mapping year over year determined that the Vocational Learning Outcomes from college to college are the same.



#### June 11, 2011

Ontario College Agreement Regarding Student Transfer Within Business - Accounting Diploma Programs (Ministry of Training, Colleges and Universities Diploma Program Codes 50100 and 60100) *File:HoBDIPAGREEMENTFINAL*1

#### 1. Introduction, Purpose and Context:

While all colleges offer accounting programs, and many of the courses are recognized by the professional associations, the system does not consistently offer seamless transfer among programs. In early 2010, the Ontario college Heads of Business (HoB) applied for Ontario College Change Fund support for the development of a province-wide transfer agreement in Accounting. This is the resulting transfer agreement which focuses on two of the largest college diploma programs:

i. the Ontario College Diploma in Business - Accounting program (MTCU funding code 50100) and

ii. the Ontario College Advanced Diploma in Business Administration – Accounting program (MTCU funding code 60100).

The **Ontario College "Heads of Business" Transfer Agreement in Accounting** is intended to define the conditions and processes whereby students can seamlessly transfer

- i. FROM the successful completion of year one of either Accounting program 50100 or 60100 TO the second year of the same program at another Ontario college, and
- ii. FROM successful completion of Accounting diploma program 50100 OR the second year Accounting diploma program 60100 TO the 3rd year of Accounting program 60100 in another Ontario college.
- iii. Ultimately, transfer could lead to admission into a college Accounting baccalaureate.

Fully qualified transfer students are expected to be able to complete their diploma studies in the same number of semesters as they would have had they not transferred.

#### Appendix C: Proposed Revision Feb 6, 2012 – M Pierce SEQUENCING OF DIPLOMA COURSES IN BUSINESS – ACCOUNTING

		For Students Planning to	For Students Planning to
		Continue 2 <sup>nd</sup> Yr. Diploma	Continue 3 <sup>rd</sup> Yr Diploma
		Studies at Another College	Studies at another College
CGA	Typical College	Course Completion by End	Course Completion by End of
Foundation	Business-Acctg.	of the first year of the 2 yr	Second Year of the 2 yr.
Course	Dip. Course	Business – Acctg. Or 3 yr	Business- Accounting or 3 yr.
Requirement	Requirements	Business Admin. – Acctg.	<b>Business Administration -</b>
		Diploma Program	Accounting Diploma Program
	College Level Math Course or equivalent	YES	
	Organizational Behaviour		YES
Financial Accounting Fundamentals (FA1)	Financial Accounting 1*	YES	
	Financial Accounting 2*		YES
Micro and Macroeconomics (EM1)	Microeconomics*	YES	
	Macroeconomics*		YES
Business Law (LW1)	Business Law		
Financial Accounting: Assets (FA2)	Intermediate Accounting 1*		YES – partial completion of half of FA2 by end of year 2
Financial Accounting: Liabilities and Equities (FA3)	Intermediate Accounting 2*		
Management Accounting Fundamentals (MA1)	Management Accounting 1*		YES – partial completion of half of MA1 by end of year 2

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CGA	Typical College	Course Completion by End	Course Completion by End of
Foundation	Business-Acctg.	of the first year of the 2 yr	Second Year of the 2 yr.
Course	Dip. Course	Business – Acctg. or 3 yr	Business - Accounting or 3 yr.
Requirement	Requirements	Business Admin. – Acctg.	<b>Business Administration -</b>
		Diploma Program	Accounting Diploma Program
Business Communication (CM1)	English Communications 1*	YES	
	English Communications 2*		YES
Managing Information Systems (NAS1)	Accounting Information Systems 1*		YES –partial completion of half of MS1 by end of
Managing Information Systems (MS1)			year two
Accounting Business Case (BC1)	May be included in various forms		
Corporate Finance Fundamentals (FN1)	Finance 1 and 2*		
Business Quantitative Analysis (QU1)	Quantitative Methods 1*		
Personal Tax	Personal Tax **		
CGA TX1	Personal Tax **		
	4U Advanced Functions or		
	Equivalent**		
	College Calculus 1 and 2		

\*\*Additional admission requirements for transfer or admission to some Business Baccalaureates

## **GUIDING PRINCIPLES**

- Ensuring that students do not lose credits
- Ensure students can complete their programs on time
- Focus on meeting program standards and CPA requirements
- To provide students fair, streamlined information and consistent pathways
- Trust your college system partners and their curriculum!





#### Let's try out a program transfer search via OnTransfer

www.ontransfer.ca

#### SENDING COLLEGE INFORMATION

Go to: I am a College Student

Search for Program Transfers

Go to: find your credit transfer pathway

What college do/did you attend: <u>use your college</u>

What program are you in/did you attend: <u>choose applicable "diploma"</u>





#### **RECEIVING COLLEGE INFORMATION**

College Diploma (2 year)

Filter by discipline: **Business/Finance/Administration** 

Go to: Add to my institutions

Choose three colleges (note ability to search by Geographic region above)

Scroll to bottom <u>Save</u>

Go to: <u>C</u> Search for Transfers

🗹 Check all pathways listed

Carteria Check all pathways listed

Go to: Compare Go to: View Details





#### Things to Note:

- Similarities of posting
- Language used compared to agreements
- College links in each pathway
- Where students can get more information
- Direct link to OCAS

#### Review

- Credit Transfer
- Credits that must be achieved at the receiving institution
- Anticipated normal schedule of student progression

# **Break time!**



Accounting Breakout Session # 2

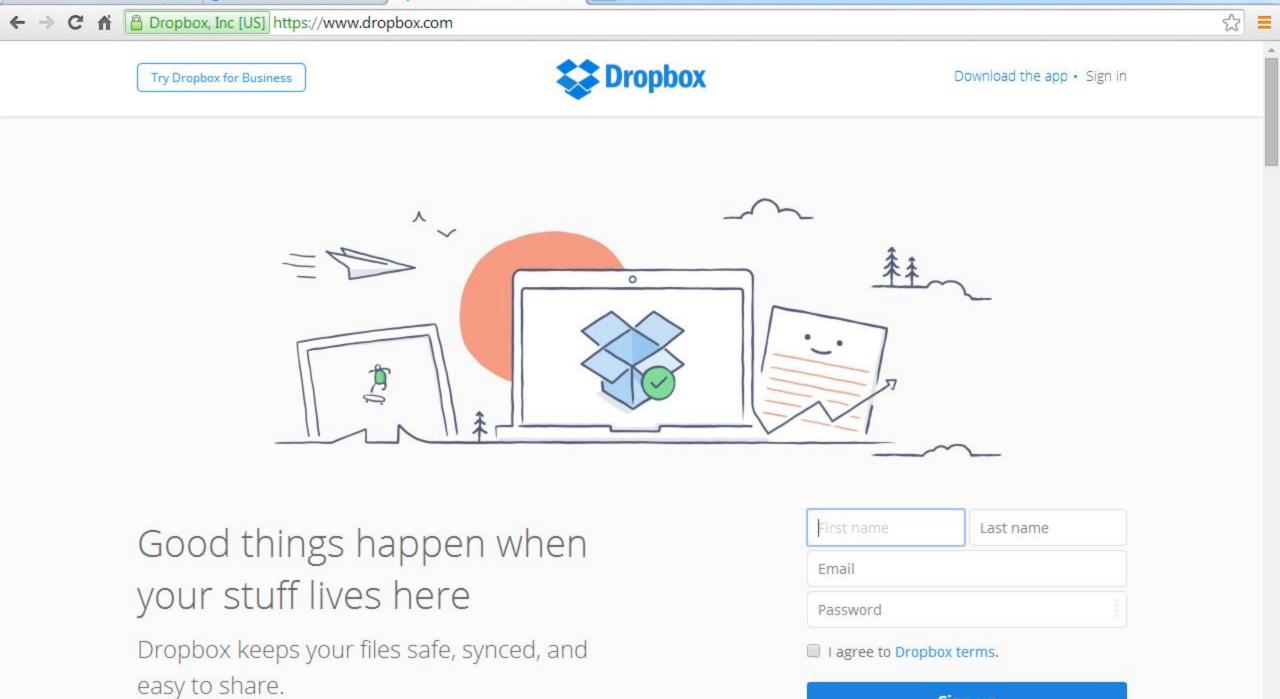
> Day One 3:00 - 4:30



#### **Pathway Agreement Tools**

- Curriculum Pathways Guide
  - demonstrate functionality and usability
  - ensure all have access to the Dropbox
  - Review FAQs





Sign up	
Jennah	

## **ACCOUNTING CORE COURSES**

#### **Admission Requirements TRANSFER AGREEMENT**

COURSES

CORE

1

2

3

4

Appendix C Feb, 2012 YEAR TWO YEAR ONE COURSES Financial Accounting Fundamentals II Financial Accounting Fundamentals I 1 **Communications - Effective** 2 **Business Writing** CORE Macro Economics Math 3 **ADDITIONAL** Microeconomics 4 Organizational Behaviour 5 Intermediate Accounting I Management Accounting Fundamentals 6 7 Accounting Information Systems

REVISED

AS PER

**11 CORE COURSES** 

#### Where are we in terms of alignment today?

Status as per the Curriculum Pathway Guides	Business Diploma and Advanced Diploma	Human Resources Diploma and Advanced Diploma	Marketing Diploma and Advanced Diploma	Accounting Diploma and Advanced Diploma
Core Courses Aligned as per agreements	16	11	16	15
College aware of misalignment but will work with students.	2	3	1	8
Not aligned	4	1	2	1
Program not offered	2	8	5	0

## **SMALL GROUPS (flip charts)**

#### eleven

- Discuss sequencing of the fourteen core courses in years one and two. Are there challenges when receiving a Transfer Student at your college? What do you think happens when the student connects with you, Admissions and/or your Transfer Office?
- Discuss experiences to-date/ What challenges have been experienced or do you perceive have been experienced? What solutions can you propose to these challenges?



## Core Course learning Outcomes Review Small Group exercise

Break into groups according to:

- Financial Accounting
- Management Accounting
- Tax
- Finance

Review the learning outcomes from your particular core course(s). If we wanted to move to common learning outcomes for the core courses, how would we go about it?

Please document outcomes of your discussion on flip charts.

# Prepping for tomorrow: an overview of today's outcomes/direction for tomorrow?

 Create a list of the Accounting group's outcomes for presentation at the large group session first thing tomorrow. Accounting Breakout Session # 3

> Day Two 9:30 – 10:45

Welcome to Brian Leader VP Learning, CPA Ontario Accounting Breakout Session # 4 Day Two 11:15- 12:30

PROGRAMS		
PROGRAM NAME(S)	MTCU#	MTCU#
Business / Business Administration	50200	60200
Business – Accounting / Business Administration - Accounting	50100	60100
Business – Human Resources / Business Admin Human Resources	50223	60223
Business – Marketing / Business Admin Marketing	52900	62900

#### **ELIGIBILITY**

- 1. Students must be in Good Standing at the end of the first or second year at the Sending College.
- 2. Students must meet any other admission criteria as described by the Receiving College i.e. French Language competency.

#### **ASSESSING CREDIT EARNED**

How many course credits, is a Receiving College required to provide?

A transfer student must receive recognition for **all credits** received within the applicable program at the Sending College. One or two years depending on the pathway.

This may be recognized as an "Exemption", "External Credit" or Transfer Credit.

Individual college Web sites can provide the necessary data.

or

How does a Receiving College know if a student has taken the required number of credits?

A **Curriculum Pathway guide** is available to provide quick access to all 24 college's curriculum for the purpose of assessing credit earned and for mapping the student's necessary Learning Outcomes.

#### **ASSESSING CREDIT EARNED**

What is the Curriculum Pathway Guide (CPG)?

The Curriculum Pathway Guide provides a central reference of all like programs in the province of Ontario, mapped to the framework of each agreement.

The "**Core Courses**" are identified with all other courses delivered at each college, for comparison purposes.

All Curriculum Pathway guides are located in the shared Dropbox folder.

#### **ASSESSING CREDIT EARNED**

How should a Transfer student's credits be recognized?

Is the Receiving College required to review Course Outlines/Syllabus prior to granting credit? A credit can be identified as **"External Credit" "Transfer Credit**" or **"Exemption"**, based on individual college practice.

No. These agreements are founded on significant curriculum mapping. All courses delivered within the Ontario College system have been deemed acceptable recognition of credit earned and should be recognized as such.

Our policy dictates a 60% Pass as the minimum grade for accepting External credits.

For the purpose of the four Business agreements, if 50% is recognized as a "Pass" at the Sending college, it is to be recognized as a "Pass" at the Receiving College.

#### **ASSESSING CREDIT EARNED**

If a student has an External Credit or PLAR Credit on their transcript, are they required to present evidence of the original documentation? All External Credits, Exemptions and PLAR are to be accepted by the Receiving College. A student should not be required to submit evidence a second time.

Our internal process dictates approval for credit can only be granted by the course Department Head not just the Head of Business. These agreements came to be after significant curriculum mapping including all service courses, in particular Communications and Math. They have been endorsed/signed by all Vice President Academics and are therefore supported by all department heads.

#### **PROGRESSION/GRADUATION**

Our College Policy stipulates a student must attain a minimum overall average of 60% to graduate.	Students are required to meet the Receiving College's Graduation policies. Students should be advised by the Transfer Advisor as to the applicability of their transfer credits, in the overall calculation for graduation purposes.
Our program requires students maintain a 60% average to enter the second/third year of our program.	The language of the agreements recognizes a Pass as a Pass regardless of grade earned or overall GPA.
	Transfer students will be required to meet the Receiving Colleges progression and graduation policies in order to Graduate and complete their credential.
Will a Transfer student attain a minimum of 25% of our curriculum to receive our diploma?	Yes, transfer for these agreements will continue to support this policy. A transfer student will still complete greater than 25% of the curriculum at any Receiving College regardless of pathway.

#### SUSTAINING THE AGREEMENTS FOR 7 YEARS

Is there a specific curriculum that all colleges are required to deliver?

Can we make changes to our programs?

Our college will no longer be offering a program associated with the transfer agreements.

Each agreement identifies "**Core Courses**" to be delivered by the completion of the first year and the second year of study. All colleges delivering the applicable programs as of 2013 were to have aligned their curriculum to meet these minimum requirements.

Core courses can be located within the body of each agreement and as an Excel spread sheet in the shared Dropbox folder. Current changes can be communicated to: jeannincookson@rogers.com or hillaryclairewatson@gmail.com

Colleges are asked to forestall any curriculum changes until a sustainability plan can be forged among the Heads of Business. Once registration for the final offering of the discontinued program has passed, the Registrar's office can contact ONCAT to withdraw from that pathway.

Be very specific. As the Receiving College, ensure you withdraw from all pathways that refer to the credential no longer offered.

**OTHER PATHWAY AGREEMENTS** 

## Managing and Sustaining

Planning for the Future...

- How do we keep information current?
- What happens when a college changes their program?
- Will the Curriculum Pathway guides be needed long term?
- Who will be responsible for keeping shared data, up-to-date?
- Should we have common "Course Outlines" (Course Exemplars)?
- Can we identify Learning Outcomes for each semester/year?
- How does this work impact the Provincial Standards?
- How do we promote this opportunity?
- Can this work help to leverage a student's ability to articulate to a degree program, whether the degree is offered at an Ontario college or university?

# Thank you for your participation and company the past two days!