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About CGA-CANADA

CGA-Canada today

The CGA designation focuses on integrity, ethics, and the highest education requirements. Recognized as the country's accounting business leaders, CGAs provide strategic counsel, financial leadership, and overall direction to all sectors of the Canadian economy.

The Certified General Accountants Association of Canada — CGA-Canada — sets standards, develops education programs, publishes professional materials, advocates on public policy issues, and represents CGAs nationally and internationally. The Association represents 75,000 CGAs and students in Canada, Bermuda, the Caribbean, Hong Kong, and China.

Mission

CGA-Canada advances the interests of its members and the public through national and international representation and the establishment of professional standards, practices, and services.

A proud history

CGA-Canada was founded in Montréal in 1908 under the leadership of John Leslie, vice-president of the Canadian Pacific Railway. From the beginning, its objective was to encourage improvement in skills and job performance — a goal the Association holds to this day.

On April 14, 1913, Canada's Parliament passed the Act that incorporated CGA-Canada as a self-regulating professional Association. Over the decades that followed, branches became associations in their own right, affiliated with the national body.

A revised Act of Incorporation, passed in 1999, updated CGA-Canada's powers and reflected the Association's objectives and initiatives for the next millennium. The Act also established a French name for CGA-Canada — *Association des comptables généraux accrédités du Canada*.

Structure and roles

CGA-Canada is governed by a Board of Directors that includes regional representation as well as a public representative. An Affiliation Council, comprised of representatives of each CGA affiliate, sets the strategic plan of CGA-Canada and approves national policy. Individual CGAs are represented nationally through CGA-Canada, and regionally through their provincial/territorial/regional associations and local chapters.

The Association:

- ensures national recognition for the profession and advocates on policy issues of concern to the profession
- raises the profile of the CGA designation and represents members internationally
- sets national educational standards, and develops and maintains an internationally competitive program of professional studies and examinations to certify CGAs in Canada and overseas
- provides a range of services to affiliates and members

- contributes to the profession's body of knowledge through research and participation in international accounting organizations, particularly the International Federation of Accountants (IFAC).

Nationally and internationally, CGA-Canada contributes to accounting standard setting by sharing its research findings and views. The Association also contributes to public policy discussions, advocating for the interests of its members and the public.

As a self-regulating organization, CGA-Canada also sets high standards of professionalism through its own *Code of Ethical Principles and Rules of Conduct* for members. This comprehensive set of rules and guidelines protects the public interest and ensures that CGAs maintain the highest ethical standards.

Education and professional development

CGA-Canada's competency-based education program has long been acknowledged as a leader among distance learning education programs. Innovative technology is used not only in the delivery of the program, but is incorporated into the curriculum content as well. Ethical principles are also integrated throughout the curriculum. Education partnerships with Laurentian University offer students options for meeting the mandatory degree requirement.

Mandatory continuing professional education ensures that CGAs maintain their professional competence. CGA-Canada provides professional development opportunities in public practice, ethics, accounting and auditing standards, business valuation, taxation, and other topics. The Professional Development Network — PD Network — developed collaboratively with CGA affiliates, is an extensive and powerful online information resource for members.

For more information

More information about CGA-Canada is available on its website at www.cga.org/canada.

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GUIDE TO THE SYLLABUS

Purpose

The purpose of the *Syllabus* is to provide detailed information on the content of the courses in the CGA Program of Professional Studies and degree partnership programs. This document has been produced for education administrators, course authors, course examiners, committee members, and resource people in the CGA education system; current and potential students and those who advise them; and others in the professional, academic, and general community. (For other program information, please refer to one of the CGA provincial/territorial affiliate offices linked through the drop-down list on the CGA-Canada website at www.cga-canada.org.)

Contents

The remaining sections of this introduction provide background information on the major features of the CGA program. The main part of the *Syllabus* comprises the course descriptions and the module-by-module outlines of the course content, including levels of competence required, in the following order of subjects:

- financial accounting
- management accounting
- auditing/management auditing
- finance
- management information systems
- taxation
- general business (communications, economics, law, quantitative methods)
- professional applications
- computer tutorial
- Laurentian University H.B. Com courses
- Laurentian University MBA courses

At the beginning of each major subject section is a topic index. The index identifies the specific courses and modules in which each topic is covered, and indicates the level of competence required.

The amount of information provided on each course in this edition of the *Syllabus* depends on its current status in the program. Courses under review or development may have only a provisional description.

The CGA Program of Professional Studies

Mission

The primary mission of the CGA Program of Professional Studies is to develop instructional materials and examinations that support the development and assessment of the competencies necessary for professional qualification in the field of accounting.

Program features

The CGA program establishes standards of education, examination, and experience that individuals must meet to become a CGA. The Association is recognized internationally as a leading developer and provider of competency-based professional accounting education that integrates ethics, information technology, and the best methods of distance learning.

Competency-based program

The CGA program is competency-based, emphasizing development of the key areas of knowledge, skills, and professional values required of accountants and senior financial managers, including:

- professional expertise in accounting and related areas
- ethical judgment and decision-making skills
- effective communication, management, and leadership skills
- interpretive, judgmental, and analytical skills
- competence in the use of the computer as a management and accounting tool
- management of change in the technologies, processes, and structures of organizations
- use of complex information systems in decision making

The knowledge, skills, and professional values required of a newly certified CGA are reflected in a set of competency statements. These competencies are validated from time to time through an analysis of professional practice. Through the use of surveys and focus groups, CGA members from a wide range of positions in the financial community have validated the importance and essentiality of each competency as well as its frequency in practice. The results of the practice analysis have enabled the Association to develop a profile of competencies required of a newly certified CGA. For a listing of all the competencies in the CGA Program of Professional Studies, see the Education section of the CGA-Canada website (www.cga-canada.org).

The Association is committed to the concept of lifelong learning. Its competency-based approach is maintained in professional development courses and career development following certification.

Computer integration

The CGA program is designed to ensure that new members are fully literate in computer and information technology. Upon certification, all CGAs must have achieved a high level of expertise in computer and information technology, including:

- a practical knowledge of the computer as a management and accounting tool
- an understanding of computer and information technology, as required to use and participate in the design and control of complex information systems
- an adequate knowledge base of computer and information technology, as required to manage and adapt to technological change

For all courses in the program, students must have access to, and familiarity with, a computer. Each year, CGA-Canada publishes recommended system requirements for the coming academic year. This specification exceeds the minimum system required for courses and is recommended for all students.

Online course delivery

CGA's integration of technology remains a unique feature among professional accounting programs in Canada. Courses combine print textbooks, online study notes, and resource materials. CGA's leading-edge use of educational technology offers access to a wide variety of online services such as course tutors, technology support, and interactive study groups. Students also receive direct access to multimedia activities, course websites, course updates, practice examinations, module summaries, self-test questions, and comprehensive course reviews. Assignments are submitted electronically to markers, and students receive feedback within one week. The Program of Professional Studies is provided completely online through a learning management system.

The CGA program also integrates a wide range of leading business software, giving students hands-on opportunities to develop skills to use technology as an effective business decision tool.

Ethics integration

Ethics is the cornerstone on which all sound professions build their reputation and instil trust in those they serve. CGAs and students are pledged to adhere to a strict *Code of Ethical Principles and Rules of Conduct*. This renowned code is one of the chief reasons why business holds the CGA designation in such high esteem. To assist in learning and applying the business ethics that will guide students in their professional accounting careers, all CGA courses include references to, and instruction in, professional business ethics as outlined in the Association's *Ethics Readings Handbook*. This *Handbook* is made available online and used in the course studies by all students in the CGA program.

Standards of written communication

A high standard of written communication is expected of the professional accountant. Reports, observations, analyses, opinions, conclusions, recommendations — these and other valued outcomes of the professional accountant's work must be communicated in clear, unambiguous language. In particular, longer passages of writing must be well organized and easy to understand. For effective communication, and to enhance the impression of professionalism, an accountant's writing must be free of errors and inadequacies relating to grammar, usage, spelling, and punctuation. A strong command of vocabulary should be in evidence.

These universally accepted standards of the professional environment apply to all students in the CGA program. In assignments and examinations, markers and examiners can only assess knowledge, understanding, and competencies if the ability to communicate is at an appropriate standard. Especially in courses where longer reports are required, markers and examiners will expect student writing to display qualities of reasoned and persuasive argument, and clarity of presentation.

Program structure

A person becomes a Certified General Accountant by satisfying the requirements of education, examination, and experience, as shown in Exhibit 1. The program of education and certification is shown in Exhibit 2. There may be minor regional variations, and students must confirm all program information with their CGA affiliate office, which publishes definitive calendar information annually. Application for admission to the CGA program must be made through an affiliate office. Further details on degree opportunities available through CGA partnerships with post-secondary institutions are also available from CGA affiliate offices.

EXHIBIT 1

CERTIFICATION REQUIREMENTS

The CGA Program of Professional Studies is completed by satisfying the requirements of education, examination, and experience as administered by the CGA affiliates.

EDUCATION	<p style="text-align: center;">Professional Curriculum</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Financial Accounting</td> <td style="width: 50%;">Communications</td> </tr> <tr> <td>Management Accounting</td> <td>Economics</td> </tr> <tr> <td>Accounting Theory</td> <td>Law</td> </tr> <tr> <td>Auditing</td> <td>Quantitative Methods</td> </tr> <tr> <td>Finance</td> <td>Information Technology</td> </tr> <tr> <td>Taxation</td> <td>Ethics</td> </tr> <tr> <td>Management Information Systems</td> <td></td> </tr> </table> <p style="text-align: center;">Bachelor's Degree</p>	Financial Accounting	Communications	Management Accounting	Economics	Accounting Theory	Law	Auditing	Quantitative Methods	Finance	Information Technology	Taxation	Ethics	Management Information Systems	
Financial Accounting	Communications														
Management Accounting	Economics														
Accounting Theory	Law														
Auditing	Quantitative Methods														
Finance	Information Technology														
Taxation	Ethics														
Management Information Systems															
EXAMINATION	<p style="text-align: center;">Professional Applications and Competence Evaluations (PACE)</p> <hr/> <p>The PACE examinations comprise major subject examinations and two capstone professional applications examinations.</p> <p style="text-align: center;">MAJOR SUBJECT EXAMINATIONS</p> <p><i>Assess knowledge, skills, and abilities at the advanced levels of the major subjects in the professional accounting curriculum.</i></p> <p style="text-align: center;">CAPSTONE PROFESSIONAL APPLICATIONS EXAMINATIONS</p> <p><i>Assess the integration of knowledge and decision making in the context of the work of the professional accountant.</i></p>														
EXPERIENCE	<p><i>To qualify for certification, all candidates must attain a specific set of competencies through approved work experience. This normally requires 36 months, but in all cases, the minimum period of professional level experience is 24 months.</i></p>														

Course and examination requirements

The CGA curriculum has been developed and is maintained by a faculty of business specialists and university professors from across Canada, all leaders in their fields of expertise. The courses and examinations are developed to provide and assess leading-edge knowledge, advanced computer integration skills, and professional competencies needed in today's business world.

Foundation studies

The first three levels of the CGA program form the foundation studies. These courses provide a solid understanding of full-cycle financial accounting, economics, law, statistical analysis for business, management accounting, finance, business communications, and management information systems.

Students may take these courses through a CGA Association, entirely by distance education, or with in-class lectures where available. Students with a post-secondary business degree or diploma may qualify for transfer credits for most, if not all, of the foundation studies courses.

Advanced studies

Level 4 of the CGA program represents the advanced studies in professional education. The courses at this level provide instruction and preparation in advanced financial accounting, advanced management accounting, individual and corporate taxation, auditing, and accounting theory.

These courses may be taken directly through a CGA Association, by distance education, or with in-class lectures where available. Many business degree programs and some business diploma programs from across Canada provide transfer credits for courses at this level.

Business cases

Business case studies are an integral part of the CGA program. They are designed to help students learn to apply financial management, financial and managerial accounting, and auditing concepts in a practical and professional manner. Students complete two computer-based case studies to gain experience in applying their skills using the industry's most advanced business and financial software.

Professional Applications and Competence Evaluations (PACE) level

PACE contains the professional courses and their examinations and is the final level of the CGA program prior to certification as a CGA. At the PACE level, students choose from four different career options. Each option contains two elective courses plus two capstone professional applications courses (each with a four-hour certification examination). The PACE courses include online teamwork, business simulations, and in-depth case studies. They are designed to further develop the professional knowledge, leadership, and professionalism competencies required of a newly certified CGA.

All examinations in the PACE level must be written through the CGA Association. The Association uses the PACE examinations to ensure that candidates have demonstrated the competencies expected of a newly certified CGA.

Professional applications courses and examinations

The professional applications examinations (*PA1* and *PA2*) are the final examination requirement in the certification process leading to the granting of the CGA designation.

PA1: Issues in Professional Practice and *PA2: Strategic Financial Management* are the capstone professional applications courses. They are designed to give candidates practice in demonstrating the competencies required of a newly certified CGA, in preparation for the *PA1* and *PA2* examinations. The courses develop

students' competencies in the application and integration of knowledge in two separate but related professional contexts.

- *PA1* requires candidates to solve problems and address issues from the perspective of the accountant external to the organization providing assurance, tax, or business advisory services. The emphasis is primarily on competencies in financial accounting, taxation, assurance, and ethics and trust. Some information on current issues in professional practice that has not been covered in previous courses will be included.
- *PA2* primarily emphasizes competencies from financial accounting, management accounting, finance, and ethics and trust. Candidates are placed in the role of financial manager internal to the organization and asked to solve problems and address issues typically encountered in this context. Current information on strategy and strategic financial management is included.

Career options

Students have the opportunity to focus the final level of their professional preparation in an area that supports career goals and interests. These options are designed to help them excel in the business area of their choice.

Corporate and small-medium enterprise (SME)

For students interested in managing the resources of corporate entities, including SMEs, with emphasis on capital investment decisions, long-term planning, and competitive analysis.

Information technology

For students pursuing careers related to the analysis, design, and implementation of computer-based information systems from a management end-user perspective, or for those involved in management auditing, including IT auditing, and systems development activities.

Government and not-for-profit

For students pursuing careers in the public sector, association management, charitable and not-for-profit organization management, health service organizations, and education. Emphasizes public sector accounting, not-for-profit reporting issues, expenditure controls, and strategic planning.

Public practice

For students preparing for a career in public practice providing accounting, auditing, tax planning, and business consulting services to corporate, government, not-for-profit, and SME clients. Emphasizes both the technical and professional competencies needed for successful practice and protection of the public interest.

Other options

Students may design a personal career option different from any of the four recommended career options. It must include *PA1* and *PA2*, and two other elective courses/exams selected from the PACE level, but may not include both the *MU1* and *AU2* electives.

Study method and workload

The CGA Program of Professional Studies is designed to offer the opportunity to study part-time while pursuing full-time employment and career advancement. As such, CGA courses are designed for online self-study. Course lectures are also made available in many regions (either classroom-based or online audio format) as a supplement to the self-study review material and process.

Each course taken through the CGA program comprises modules with corresponding self-test questions and assignments. Students complete and submit the assignments for feedback. In Foundation and Advanced level courses, the assignments count toward the student's final grade. In the PACE level, assignments are used to qualify for the national examination.

The CGA program prepares students for certification as financial professionals. In order to be successful, they need commitment, self-discipline, and organization skills, and should anticipate devoting a minimum of 20 hours per week to studies. It is recommended that students take only one CGA course per session while working full-time.

Levels of competence

Levels of competence are used to indicate to students the required depth of understanding and application of the course material. The three-level scheme used in most CGA courses is designed to help students identify those areas of study that are of most importance as well as those areas that require less concentrated study. It also helps students understand what is expected of them on assignments and examinations as they progress from the foundation studies to the professional level of the program. Material at all three levels of competence is examinable.

Each course topic (and corresponding learning objective) is assigned a level of competence based on the following definitions.

- **Level 1: Essential**

Students are required to attain an in-depth understanding of concepts and principles, develop a sound conceptual and comprehensive technical knowledge of procedures, become proficient in the application of knowledge to practice, and become a proficient user of reference documents and sources for further study. Examinations will focus primarily, but not exclusively, on Level 1 material, and the requirements will be the most extensive for questions dealing with this material. In responding to examination questions based on Level 1 material, students should be able to demonstrate increasing levels of mastery as they progress through the program.

- **Level 2: Important**

Students are required to attain a sound understanding of concepts and principles, develop a working knowledge of procedures, and become familiar with common reference documents and sources for further study. Examinations will assess Level 2 material, but the question requirements will generally be less extensive than for Level 1 material. In responding to examination questions based on Level 2 material, students should be able to demonstrate increasing levels of comprehension, application, and analysis as they progress through the program.

- **Level 3: Background and Extend Your Knowledge**

Students are required to acquire a general knowledge of broad topic areas and identify common reference documents. Although Level 3 material is examinable, the question requirements are limited to general knowledge and comprehension. Students may find this material to be a valuable reference resource in their practical experience. In responding to examination questions based on Level 3 material, students should be prepared to demonstrate a slightly higher level of knowledge and comprehension at the PACE level of the program.

The expected learning outcomes at each level of the program include and expand on expectations in earlier studies.

For Foundation Studies (Level 1 to 3) courses

Level 1: Essential

Students should be prepared to:

- apply concepts and techniques to new situations
- perform calculations to create appropriate solutions
- analyze given information to make preliminary conclusions

As part of their analysis, students will be expected to break down information into its component parts, discriminate between relevant and irrelevant information, and differentiate facts from assumptions or inferences.

Level 2: Important

Students should be prepared to describe, explain, and summarize information in their own words, as well as provide examples. They will not be required to demonstrate in-depth application of concepts or provide in-depth analysis.

Level 3: Background

Students should be prepared to recognize when this material is applicable or why it is relevant, but they will not be required to demonstrate an in-depth understanding of concepts.

For Advanced Studies (Level 4) courses

Level 1: Essential

Students should be prepared to analyze information to make preliminary conclusions. As part of their analysis, students will be expected to break down information into its component parts, discriminate between relevant and irrelevant information, and differentiate facts from assumptions or inferences. They will also be expected to begin integrating concepts and ideas, and to begin applying standards and criteria to evaluate situations and make judgments.

Level 2: Important

Students should be prepared to:

- describe, explain, and summarize information in their own words, as well as provide examples
- apply concepts and techniques to new situations
- perform calculations to create appropriate solutions

Students will not be required to provide in-depth analysis or evaluation.

Level 3: Background

Students should be prepared to recognize when this material is applicable or why it is relevant, but they will not be required to demonstrate an in-depth understanding of concepts.

For Professional (PACE) courses

Level 1: Essential

Students should be prepared to:

- thoroughly analyze given information
- synthesize information to form a sound evaluation of a situation
- make recommendations that are well supported and add value for the decision-maker
- apply and implement knowledge as a competent professional would in normal circumstances, within a reasonable time frame and without supervision

Level 2: Important

Students should be prepared to:

- apply concepts and techniques to new situations
- analyze given information and develop preliminary conclusions
- break down information into its component parts, discriminate between relevant and irrelevant information, and differentiate facts from assumptions or inferences

Students will not be required to provide in-depth evaluation or make complex recommendations.

Level 3: Background

Students should be prepared to recognize why this material is relevant and understand it well enough to be able to describe or explain it in their own words, summarize the information, or provide examples. They will not be required to provide in-depth analysis or evaluation.

Examinations and passing standards

In the Foundation and Advanced Studies levels, students write three-hour national examinations. In the PACE level, examinations are four hours. In Foundation and Advanced Studies courses, students earn credit for assignments. In the PACE levels, the course mark is determined solely by the examination.

All CGA examinations (except *PA1* and *PA2*) are marked using a total of 100 points, and the passing standard is 65%. The *PA1* and *PA2* examinations are evaluated on the basis of competency statements. In order to pass these examinations, candidates are assessed holistically on their performance across all competencies.

To assist in examination preparation, two practice examinations and suggested solutions are provided in the course materials. Examination review sessions are available in most regions. These sessions may be audio-streamed, online, or classroom-based.

Examination blueprint

CGA-Canada uses examination blueprints to assist students to prepare for their examinations. A blueprint identifies the specifications of an examination. More specifically, it identifies the content (topic) areas, relevant learning objectives, levels of competence, proportion of marks assigned to each content area, type of question (multiple-choice or constructed response), and mode of delivery. Examiners also use the blueprint to develop their examinations. Blueprints have been developed for all courses. The examination blueprint for each course is located in the exam preparation section of the course along with two practice exams. In addition, each blueprint is posted to the CGA-Canada website (www.cga-canada.org).

Practical experience/portfolio assessment

To qualify for certification as a CGA, all candidates must satisfactorily complete practical work experience and assessments. To achieve the professional experience standard necessary for CGA qualification, candidates must demonstrate experience and competence in effectively applying the knowledge, skills, and professional values of the CGA Certification Program.

Candidates are expected to demonstrate the professional competencies as determined by CGA-Canada's ongoing practice analysis research through professional work experience.

This normally requires 36 months, but in all cases, the minimum period of professional level experience is 24 months

Students' practical experience required for certification is assessed by their CGA affiliate office. Students should contact their Affiliate for specific requirements.

The degree requirement

Students are generally required to obtain a bachelor's degree prior to entering the PACE level. The degree may be from any recognized degree-granting institution including a university, university-college, or technical institution.

Degrees may be obtained in any field, and foreign degrees deemed equivalent to Canadian standards are also acceptable. The Association will determine the recognition of a particular degree for this purpose. Applicants with a recognized degree will receive advanced standing based on their academic qualifications and may be granted exemptions; additional courses and/or examinations will be necessary.

For students who enter the CGA program without a bachelor's degree, CGA offers unique and innovative degree opportunities. Students can earn a degree in conjunction with their CGA studies through distance education degree opportunities developed by CGA and post-secondary institutions.

National degree opportunities

The CGA Association is committed to providing students who require a bachelor's degree the opportunity to complete one through distance education, concurrent with their CGA studies. Currently, national degree opportunities are available through CGA-Canada partnerships with Laurentian University (LU).

Laurentian University

The online Honours Bachelor of Commerce (H.B.Com) program delivered jointly by CGA-Canada and Laurentian University will enable students who require an undergraduate degree to develop a strong foundation of contemporary core business and management skills while pursuing their CGA studies. The LU program satisfies the degree requirement for certification as a CGA and is fully integrated with the CGA program of studies.

Laurentian University's online Master of Business Administration is provided through a partnership agreement with the CGA Association and is based on the university's existing on-campus MBA. Incorporating components of the CGA Program of Professional Studies, this 60-credit degree offers advanced standing to CGAs and enables qualified students to work on their MBA and CGA designation concurrently. The web-based distance education program focuses on organizational behaviour, marketing, operations, research, and strategy, and is designed to enhance general management skills.

For more information on both programs and official course descriptions, see www.cga.laurentian.ca.

Course descriptions and outlines

The pages that follow contain, for each course in the CGA Program of Professional Studies and degree programs:

- topic indexes for the major subjects
- course descriptions, including prerequisites, calendar description, and study materials
- module-by-module outlines of the course content, including all major topics and levels of competence required

Some courses may still be under development; consequently, this information must be considered provisional. CGA-Canada reserves the right to make changes to the *Syllabus* without prior notice. This document is updated three times per year. It appears in full on the CGA-Canada website (www.cga-canada.org).

Financial Accounting Courses

Financial Accounting Fundamentals [FA1]

Financial Accounting: Assets [FA2]

Financial Accounting: Liabilities & Equities [FA3]

Accounting Business Case [BC1]

Financial Accounting: Consolidations & Advanced Issues [FA4]

Accounting Theory & Contemporary Issues [AT1]

Public Sector Financial Management [PF1]

FINANCIAL ACCOUNTING COURSES

Topic	Financial Accounting Fundamentals (FA1)	Financial Accounting: Assets (FA2)	Financial Accounting: Liabilities & Equities (FA3)	Financial Accounting: Consolidations and Advanced Issues (FA4)	Accounting Theory & Contemporary Issues (AT1)	Public Sector Financial Management (PF1)
Accounting for income taxes	X	X	X	X		
Accruals and deferrals	X	X			X	X
Depreciation	X	X	X	X		X
Bad debt expense	X	X				
Statement of financial position concepts, classifications, and preparation	X	X	X	X		X
Business combinations: Consolidation Foreign operation Non-wholly owned subsidiaries Wholly owned subsidiaries Purchase		X		X X X X X		X
Property, plant, and equipment	X	X		X		X
Capital market theory			X		X	
Cash	X	X				X
Conceptual framework: Alternative to current structure Current structure	X	X		X X	X X	X
Contingencies	X		X			
Corporate equity	X		X	X		
Cost of goods sold	X	X				
Costing issues						X
Decision-usefulness approach to financial reporting Information approach Measurement approach					X X X	X
Double-entry system	X					
Earnings per share	X	X	X			
Efficient market theory			X		X	
Error corrections	X	X	X			
Ethics	X	X	X	X	X	X
Financial accounting & reporting standards	X	X	X	X	X	X

Topic	Financial Accounting Fundamentals (FA1)	Financial Accounting: Assets (FA2)	Financial Accounting: Liabilities & Equities (FA3)	Financial Accounting: Consolidations and Advanced Issues (FA4)	Accounting Theory & Contemporary Issues (AT1)	Public Sector Financial Management (PF1)
Financial instruments	X	X	X	X	X	
Financial statement analysis	X	X	X			X
Foreign currency translation, transactions			X	X		
Fund accounting				X		X
Future taxes			X	X		
Game theory/agency theory					X	
Goods and Services Tax (GST) and Harmonized Sales Tax (HST)	X	X				
Goodwill	X	X		X	X	
Income statement concepts, classifications, and preparation	X	X	X	X		X
Information needs of financial statement users	X	X	X	X	X	X
Intangibles (excluding goodwill)	X	X		X		X
International accounting standards	X	X	X	X	X	X
Inventories	X	X		X		
Investments in securities: Debt & equity	X	X	X	X		
Leases	X		X			
Liabilities: Long-term Short-term	X X	X X	X X			X X
Natural resources		X	X			
Non-controlling interest		X		X		
Non-profit and government organizations				X		X
Partnership financial statements	X		X			
Pensions			X		X	X
Performance management						X
Predictive ability of financial statements	X	X	X			
Present value & future value concepts	X	X	X		X	

Topic	Financial Accounting Fundamentals (FA1)	Financial Accounting: Assets (FA2)	Financial Accounting: Liabilities & Equities (FA3)	Financial Accounting: Consolidations and Advanced Issues (FA4)	Accounting Theory & Contemporary Issues (AT1)	Public Sector Financial Management (PF1)
Price-level adjusted financial statements					X	
Public service						X
Receivables	X	X		X		
Regulatory influences	X	X	X	X	X	X
Reporting: Interim Segment disclosures				X		X X
Research & development costs		X				
Revenue and expense recognition	X	X				X
Risk management			X			X
SEC reporting					X	
Single-person decision theory					X	
Small business: Characteristics Information needs Reporting requirements		X X X				
Standard setting Canadian environment International environment Political issues Theoretical issues		X X		X X	X X X X	X X X
Statement of cash flow	X	X	X			X
Transaction analysis	X					
Treasury stock	X		X			
Unusual items		X		X	X	

Prerequisites

None

Calendar Description

This introductory course in financial accounting gives students an overview of the accounting cycle and the preparation of financial statements. Topics include accounting for merchandising activities, accounting for cash, temporary investments and accounts receivable, inventories and cost of goods sold, capital assets, current and long-term liabilities, partnership accounting and accounting for corporations, as well as the statement of cash flow — information that is essential for further study in financial accounting.

Two themes run throughout the course. The first is the importance of developing critical-thinking abilities and decision-making skills. The second is a focus on the users of accounting information; how and why they use the information is central to the first theme.

Students learn how the shared terminology in the field improves communications between preparers and users of accounting and financial information. They learn what financial statement classifications signal to readers, how these signals are used in investor and creditor decision making, and why a statement structure that improves the quality of the available information should be used.

Students apply the same analytical techniques that investors, creditors, and other analysts use. Current, gross margin, and turnover are some of the financial ratios used to evaluate financial statement information for items of importance to investors and creditors: liquidity, profitability, performance assessment, inter-firm comparisons, and lending and investment decisions.

The course considers the impact of accounting policy choices and standards, such as inventory cost flow assumptions and net realizable value, on financial ratios and the relevance of financial information. The contribution of full disclosure to investors, creditors, and other decision-makers is addressed in topics related to liabilities, non-recurring items, and disposed and discarded assets. Students also learn why the firm's capital structure is important to both creditors and investors.

Study Materials

FAI is delivered online. Additional study materials include:

Larson and Jensen, *Fundamental Accounting Principles*, Fourteenth Canadian Edition, Volumes 1 and 2 (Toronto, Ontario: McGraw-Hill Ryerson, 2013)

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the course modules)

		Level of Competence
1.	INTRODUCTION TO ACCOUNTING CONCEPTS	
1.1	What is accounting?	1
1.2	Forms of organization	2
1.3	Ethics in accounting	1
1.4	Types of accountants and fields of accounting	2
1.5	Generally accepted accounting principles (GAAP)	1
1.6	Financial statements	2
1.7	The accounting equation	1
1.8	The conceptual framework of accounting	2
1.9	The objective of general purpose financial reporting	2
1.10	Qualitative characteristics of useful financial information	2
1.11	The cost constraints on useful financial reporting	2
1.12	Accounting assumptions	2
1.13	Elements of financial statements	2
1.14	Recognition of the elements of financial statements	2
1.15	Measurement of the elements of financial statements	2
2.	RECORDING TRANSACTIONS	
2.1	Business transactions and source documents	1
2.2	Accounts	1 & 2
2.3	Analyzing transactions	1
2.4	Journalizing and posting transactions	1
2.5	Preparing a trial balance	1
3.	ADJUSTING THE ACCOUNTS, PREPARING THE STATEMENTS, AND COMPLETING THE ACCOUNTING CYCLE	
3.1	GAAP and the need for adjustments	1
3.2	Adjusting the accounts	1
3.3	Adjusted trial balance and preparation of financial statements	1
3.4	The work sheet	2
3.5	Closing entries	1
3.6	Post-closing trial balance	1
3.7	The accounting cycle	1
3.8	Classification of balance sheet items	1
3.9	Using the information — Current ratio	2
4.	ACCOUNTING FOR MERCHANDISING ACTIVITIES	
4.1	Merchandising companies	2
4.2	Merchandise purchases — Perpetual inventory system	1
4.3	An ethics application — Cash discounts	1
4.4	Revenue from sales and cost of goods sold — Perpetual inventory system	1
4.5	Additional merchandising issues	1 & 2
4.6	Alternative income statement formats, work sheet, and closing entries	1 & 2
4.7	Periodic and perpetual inventory systems	2
4.8	Using the information — Gross profit ratio	2
5.	INVENTORIES — ADDITIONAL CONSIDERATIONS	
5.1	Assigning costs to inventory items	1
5.2	Lower of cost and net realizable value	1
5.3	Inventory errors	1
5.4	Estimating inventory	2
5.5	Inventory costing methods — Periodic inventory system	2
5.6	Using the information — Merchandise turnover and days' sales in inventory	2
5.7	Using sub-ledger accounts	2

6.	INTERNAL CONTROL AND ACCOUNTING FOR CASH, INVESTMENTS HELD FOR THE SHORT TERM, AND RECEIVABLES	
6.1	Internal control	2
6.2	Cash defined and internal control for cash	1
6.3	The petty cash fund	1
6.4	An ethical issue — Petty cash fund	1
6.5	Reconciling the bank balance	1
6.6	Using the information — Acid-test ratio	2
6.7	Classification of investments	1
6.8	Accounting for non-strategic investments	1
6.9	Credit customers and bad debts	1
6.10	Promissory notes	1
6.11	Converting receivables into cash before maturity	2
6.12	Using the information — Accounts receivable turnover and days' sales uncollected	2
7.	PROPERTY, PLANT, AND EQUIPMENT, AND INTANGIBLES	
7.1	Property, plant, and equipment	1
7.2	Costs subsequent to acquisition of property, plant, and equipment	2
7.3	Depreciation	1
7.4	Impairment of property, plant, and equipment assets	1
7.5	An ethics application — Depreciation	1
7.6	Property, plant, and equipment disposals	2
7.7	Intangible assets	2
7.8	Using the information — Total asset turnover and return on total assets	2
8.	CURRENT AND LONG-TERM LIABILITIES	
8.1	Liabilities	1
8.2	Known (determinable) liabilities	1
8.3	Short-term notes payable	1
8.4	Estimated and contingent liabilities	1
8.5	Bonds payable and other long-term liabilities	2
8.6	Issuing bonds at par	1
8.7	Time value of money	2
8.8	Issuing bonds at discount and premium	2
8.9	Retiring bonds	2
9.	ACCOUNTING FOR PARTNERSHIPS AND CORPORATIONS	
9.1	Characteristics of proprietorships and partnerships	2
9.2	Division of partnership earnings	1
9.3	Corporate organization	2
9.4	Corporate financial statements	1
9.5	Issuance of shares	1
9.6	Classes of shares and special features of preferred shares	2
9.7	Cash dividends and closing entries for a corporation	2
9.8	Additional share transactions	2
9.9	Earnings per share	2
9.10	Reporting income	2
9.11	Restricted retained earnings	2
9.12	An ethics application — Insider trading	1

Level of Competence

10.	STATEMENT OF CASH FLOWS AND FINANCIAL STATEMENT ANALYSIS	
10.1	Cash flows and the statement of cash flows	1
10.2	Preparing a statement of cash flows	1
10.3	Cash flow versus reported income	1
10.4	Financial statement analysis using ratios and the concept of quality of earnings	2
10.5	An illustration of accounting characteristics and principles	2

Prerequisites

Financial Accounting Fundamentals [FA1]

Calendar Description

This intermediate financial accounting course focuses on the asset side of the statement of financial position. In the first part of the course, students study financial reporting and accounting concepts; statement of profit or loss and other comprehensive income, and statement of financial position presentation; the statement of cash flows; revenue and expense recognition; and the interest concepts of future and present value. The second half covers current monetary balances; inventory and cost of goods sold; investments and financial instruments; and property, plant and equipment.

An underlying theme of the course is how various readers use financial statement information and what they want to know. Students learn how investors, creditors, and other users synthesize disclosures of accounting policy choice, measurement methods, and restatements from prior years into their investment and lending decisions. The predictive value of the financial statements to users is explored through the statement of profit or loss presentation of discontinued operations, and restatements, and through the statement of financial position presentation of financial instruments.

In examining the inherent contradiction between the theoretical foundation of the accrual basis of accounting and the statement of cash flows, students become critical thinkers about the role of accounting standards in improving the quality of earnings information available to financial statement users.

Finally, the course examines the role of earnings per share and disclosure notes in investor and creditor inter-company comparisons. The learning objective for students is that in understanding how the information is used, they are better able to provide information that is more useful, relevant, faithfully representative, fair, complete, and comparable.

Study Materials

FA2 is delivered online. Additional study materials include:

Thomas Beechy, Joan Conrod, and Elizabeth J. Farrell, *Intermediate Accounting*, Fifth Edition (Toronto, Ontario: McGraw-Hill Ryerson, 2011), Volume 1 only

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the course modules)

		Level of Competence
1.	FINANCIAL REPORTING AND ACCOUNTING CONCEPTS	
1.1	Objectives of financial reporting	1
1.2	Ethics in accounting	1, 2
1.3	Accounting assumptions and qualitative characteristics	1
1.4	Measurement methods and recognition criteria	1
1.5	Elements of financial statements	1
1.6	Professional judgment in financial reporting	2
1.7	Accounting information processing system	1
2.	STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME AND STATEMENT OF FINANCIAL POSITION PRESENTATION	
2.1	Nature of income	2
2.2	Presentation of the statement of profit or loss	1
2.3	Asset disposals and restructuring	1, 2
2.4	Intraperiod tax allocation	2
2.5	Predictive ability of the statement of profit or loss and other comprehensive income: non-recurring items	1
2.6	Earnings per share	2
2.7	Statement of profit or loss and other comprehensive income	1
2.8	Statement of financial position presentation	1
2.9	Statement of changes in equity	1
2.10	Restatements	2
2.11	Disclosure	2
2.12	Goods and Services Tax and Harmonized Sales Tax	2
2.13	Computer illustration 2.13-1: Trial balance	1
3.	STATEMENT OF CASH FLOWS AND CASE ANALYSIS	
3.1	Theoretical foundation	1
3.2	Classification of cash flows	1
3.3	Preparation of the statement of cash flows	1
3.4	Disclosure and special issues	1
3.5	Interpretation of the statement of cash flows	2
3.6	Predictive ability of the statement of cash flows: distinguishing profit and cash flow	1
3.7	Computer illustration 3.7-1: Spreadsheet approach	1
3.8	The CGA case-analysis approach	1
4.	REVENUE AND EXPENSE RECOGNITION	
4.1	Revenue recognition concepts	1
4.2	Revenue recognition at delivery	1
4.3	Revenue recognition before and after delivery	2
4.4	Revenue recognition by effort expended	1
4.5	Expense recognition	1
4.6	Predictive ability of the statement of profit or loss: revenues and expenses	1
4.7	Ethical considerations	1
5.	INTEREST CONCEPTS OF FUTURE AND PRESENT VALUE	
5.1	Time value of money	1
5.2	Basic interest concepts	1
5.3	Computing present and future values	1
5.4	Periodic payments required for present value and future value problems	1
5.5	Computing the term	1
5.6	Computer illustration 5.6-1: Value of equipment	1

		Level of Competence
6.	CURRENT FINANCIAL ASSETS AND CURRENT FINANCIAL LIABILITIES	
6.1	Nature of current financial assets	1
6.2	Cash	1
6.3	Receivables	1
6.4	Accounting for bad debt expense	1
6.5	Notes receivable	1
6.6	Current financial liabilities	1
6.7	Computer illustration 6.7-1: Aging of accounts receivable	1
6.8	Managing working capital	2
7.	INVENTORY MEASUREMENT, INVENTORY VALUATION, AND COST OF GOODS SOLD	
7.1	Nature of inventory	1
7.2	Perpetual and periodic inventory systems	1
7.3	Inventory cost formulas	1
7.4	Computer illustration 7.4-1: Specific cost identification method	1
7.5	Valuation at lower of cost or net realizable value	1
7.6	Effect of inventory errors	1
7.7	Inventory estimation methods	2
7.8	Internal controls for inventory	2
8.	INVESTMENTS AND FINANCIAL INSTRUMENTS	
8.1	Introduction to financial instruments	1
8.2	Classification of investments	1
8.3	Accounting for investments at amortized cost (held-to-maturity)	1
8.4	Accounting for investments at fair value through profit and loss (held-for-trading)	1
8.5	Accounting for investments at fair value through other comprehensive income (available-for-sale)	1
8.6	The equity method	1, 3
8.7	Reclassification of investments	2
8.8	Presentation and disclosure issues	2
8.9	Diversifying investments in financial instruments	2
9.	PROPERTY, PLANT, AND EQUIPMENT (PPE) AND INTANGIBLE ASSETS	
9.1	Definition and valuation of PPE and intangible assets	1
9.2	Determining the cost of PPE	1, 2
9.3	Intangible assets	1
9.4	Disposal of PPE	1
9.5	Goodwill	1
9.6	Disclosure and cash flow reporting	1
9.7	Revaluation of PPE and intangible assets	2
10.	PROPERTY, PLANT, AND EQUIPMENT (PPE) AND INTANGIBLE ASSETS: DEPRECIATION, AMORTIZATION, AND IMPAIRMENT	
10.1	Nature of depreciation and amortization	1
10.2	Depreciation and amortization methods	1
10.3	Computer illustration 10.3-1: Depreciation methods	1
10.4	Additional depreciation or amortization issues	2, 3
10.5	Impairment of PPE and intangible assets	1
10.6	Disclosure requirements	1
10.7	Capital cost allowance	2
10.8	Depreciation of revalued assets	2
10.9	Ethical considerations	2

Prerequisites*Financial Accounting: Assets [FA2]****Calendar Description**

This intermediate financial accounting course emphasizes the critical concepts of liabilities and equities. Topics include legal and financial aspects of partnerships and corporations, current and long-term liabilities, shareholders' equity, complex debt and equity instruments, leases, accounting for income taxes, pension and other post-employment benefits, accounting changes, cash flow statement, earnings per share, and the analysis of financial statements.

The focus of this course is accounting for the capital provided by shareholders and creditors. Creditors want information to evaluate the ability of borrowers to repay their loans. They want to know that the firm's debts are classified on a basis comparable to other firms. Creditors also want to feel confident that firm management is not manipulating debt classifications or accounting policies to mislead creditors about the firm's situation or to hide information about possible debt covenant violations.

Both creditors and investors want information about cash flows to assess how effectively cash has been invested in the past, and to predict future cash flows. The statement of cash flows and the related notes is a key source of information. Students learn to interpret the same ratios that investors and creditors use in evaluating investment opportunities and in making lending decisions.

Clear, comprehensive, and informative disclosures regarding unrecognized and estimated liabilities; obligations embedded in other securities; unfunded liabilities; and accounting policy choices and estimates enable investors and creditors to assess the comparability of information from different firms. Pension liabilities are an important example. Investors and creditors want to know what cash flows are required in the near term to satisfy any unfunded pension liabilities, and they want to know what estimates management has used. Students learn about the extensive pension disclosure requirements that are important to investors and creditors in their decision-making. Users may begin by assessing the reliability of the reported financial information and the quality of any projections based on it. Pension disclosures can also immediately affect share price, which is highly relevant to investors.

Investors and creditors want to be able to predict future firm profitability and assess whether firms will be able to use the benefits of previous tax losses. What signals are sent to financial statement readers when companies do not recognize available loss carryforwards? Does management not believe the firm will be profitable in the near term? Could it be manipulating earnings this year to improve bonuses next year? High-quality disclosures are required for investors and creditors to evaluate the firm's prospects and management's intentions. Students learn to anticipate information needs and unintended messages that may be contained in financial reports.

* Must have qualified for examination.

Investors are concerned with protecting their investments and seeing them grow. They expect to be compensated if their investments are to be diluted. Information about stock-based compensation and the issuance of additional shares is central to investor decisions. In *FA3*, students take the position of the investor or creditor. They are encouraged to ask themselves what they would want to know if it was their money at risk, how they can provide relevant information, and whether investors and creditors are well served by the choices the firm makes.

Finally, students are asked to consider the information needs of other parties: some resources used by business belong to everyone. What information do the public and government need to evaluate company performance? By taking a broad view of the users of financial statements, students learn to balance the competing interests and needs of different types of users.

Study Materials

FA3 is delivered online. Additional study materials include:

Beechy, Conrod, and Farrell, *Intermediate Accounting*, Fifth Canadian Edition (Toronto: McGraw-Hill Ryerson, 2011), Volume 2 only

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the course modules)

Level of Competence

FOUNDATION REVIEW

- FR.1 Journal entries and financial statement preparation
- FR.2 Financial statement concepts and principles
- FR.3 Present value

1. ACCOUNTING POLICY AND ANALYSIS

- | | | |
|-----|---|------|
| 1.1 | The financial reporting environment and capital markets | 1, 2 |
| 1.2 | Ethical accounting policy choices | 1 |
| 1.3 | Strategic analysis | 2 |
| 1.4 | Horizontal and vertical analysis | 1 |
| 1.5 | Ratio analysis | 1 |
| 1.6 | Analysis of the statement of cash flow | 1 |
| 1.7 | Introduction to case analysis | 1 |
| 1.8 | Quality-of-earnings analysis | 1 |

2. LIABILITIES

- | | | |
|------|---|------|
| 2.1 | Liabilities: Theoretical foundation | 1 |
| 2.2 | Contractual obligations, lawsuits, and guarantees | 1 |
| 2.3 | Environmental liabilities | 2 |
| 2.4 | Current and long-term liabilities | 1 |
| 2.5 | Calculating bond prices | 1 |
| 2.6 | Subsequent changes in bond interest rates | 1 |
| 2.7 | Calculating interest expense on bonds | 1 |
| 2.8 | Preparing a bond amortization schedule | 1 |
| 2.9 | Debt retirement and defeasance | 1, 2 |
| 2.10 | Foreign-currency denominated debt | 2 |
| 2.11 | Disclosure, statement of cash flow (SCF), and quality of earnings (QOE) | 1 |

		Level of Competence
3.	SHAREHOLDERS' EQUITY	
3.1	Equity: Theoretical foundation	1
3.2	Moral and ethical foundations of a business	2
3.3	Issuance of share capital	1
3.4	Retirement of share capital and treasury stock	1
3.5	Retained earnings	1
3.6	Dividend distribution	1
3.7	Stock dividends and stock splits	1
3.8	Reserves and comprehensive income	1
3.9	Disclosure, statement of cash flow, and QOE	1
4.	COMPLEX DEBT AND EQUITY INSTRUMENTS	
4.1	Financial instruments: Identification and classification	1
4.2	Debt convertible at the investor's option	1
4.3	Convertible debt: Conversion mandatory at the issuer's option	1
4.4	Share-based payments	1
4.5	Derivatives	1
4.6	Statement of cash flow and QOE	1
4.7	Disclosure	1
4.8	Financial restructuring, bankruptcy, and receivership	1
5.	LEASES	
5.1	Leases: Theoretical foundation	1
5.2	Operating leases	1
5.3	Classification of financing leases	1
5.4	Lease accounting: Lessee	1
5.5	Amortization table for a financing lease liability	1
5.6	Less-common leasing issues	1
5.7	Financial statement disclosure for lessees, and QOE	1
5.8	Lease accounting: Lessor	1
6.	ACCOUNTING FOR INCOME TAX	
6.1	Permanent and temporary differences	1
6.2	Accounting alternatives	2
6.3	Tax allocation	1
6.4	Investment tax credits	2
6.5	Tax losses	2
6.6	Disclosure, statement of cash flow, and QOE	1
7.	PENSION COSTS AND OBLIGATIONS	
7.1	Characteristics of pensions	1
7.2	Defined contribution pension plans	1
7.3	Pension obligations and assets	1
7.4	Pension funding methods	2
7.5	Three elements of pension accounting for a defined benefit pension plan	1
7.6	Pension plan liability recognition	2
7.7	Other post-employment benefits	1
7.8	Pension cash flow, disclosure, and QOE	1

		Level of Competence
8.	ACCOUNTING CHANGES	
8.1	Accounting changes: Theoretical foundation	1
8.2	Types of accounting changes	1
8.3	All-inclusive earnings and current operating performance	2
8.4	Retrospective treatment	1
8.5	Prospective treatment	1
8.6	Correction of a prior period error	1
8.7	Disclosure of accounting changes	1
8.8	QOE and accounting policy choice	1
9.	EARNINGS PER SHARE	
9.1	Earnings per share: Theoretical foundation	1
9.2	Basic EPS	1
9.3	Diluted EPS	1
9.4	Reporting requirements and other per-share amounts	1
9.5	Interpreting EPS and assessing QOE	1
10.	PARTNERSHIP EQUITY ACCOUNTING	
10.1	Partnership equity accounting: Theoretical foundation	2
10.2	Characteristics of a partnership	2
10.3	Creation and termination of a partnership	2
10.4	General and limited partnerships	2
10.5	Partnership contribution and profit distribution	1
10.6	Admission, retirement, withdrawal, or death of a partner	1
10.7	Liquidation of a partnership	2
10.8	Financial statement presentation and QOE	1

Prerequisites

Managing Information Systems [MS1]
Management Accounting Fundamentals [MA1]
Corporate Finance Fundamentals [FN1]
Financial Accounting: Liabilities & Equities [FA3]

Calendar Description

This business case provides an opportunity to apply and integrate knowledge from various subject areas of accounting. In this simulation exercise, students are asked to solve specific business problems encountered by a sample company and produce high-level management reports. Students must apply knowledge of concepts covered in financial accounting, management information systems, management accounting, finance, and communications to

- Account for financial transactions
- Prepare financial statements
- Evaluate new possible business opportunities and their financial impact
- Address various accounting issues
- Analyze pension plans and issues with implementation
- Address sustainability issues facing the company

Information on the background, operations, and accounts of the fictitious company S&D Developments Ltd., a list of accounting issues to be resolved, and the requirements of the student assignment submissions are included in the *Accounting Business Case* document.

Study Materials

BCI is delivered online. Additional study materials include:

CICA Handbook – Accounting, updated to January 2013 release (CGA student edition purchased through a link in the online business case)

Ethic Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the case modules)

Sage Accpac ERP CGA 5.6A

BACKGROUND — HISTORY OF S&D DEVELOPMENTS

Origins
Setting up the company
First five months
Today's meeting

ASSIGNMENT 1 — PRINTING THE TRIAL BALANCE**ASSIGNMENT 2 — UPDATING THE ACCOUNTING ENTRIES AND PREPARING FINANCIAL STATEMENTS****ASSIGNMENT 3 — DEEPAK'S EXCAVATION LTD.****ASSIGNMENT 4 — ACCOUNTING AND PENSION ISSUES****ASSIGNMENT 5 — EMERGING ISSUES**

Prerequisites

Financial Accounting: Liabilities & Equities [FA3]
Corporate Finance Fundamentals [FNI]

Calendar Description

This financial accounting course offers students an in-depth look at six principal areas of advanced financial accounting: standard setting in Canada and internationally; financial instruments and income tax allocation; long-term intercorporate investments, consolidation, foreign currency translation and the translation and consolidation of foreign subsidiaries; and not-for-profit and public sector accounting. Computer spreadsheets are used to demonstrate concepts and give students practice in advanced financial accounting.

Investors and creditors are interested in the security of their investments and in earning a return, in the form of interest, dividends, or capital appreciation. With regard to financial instruments, financial statement users want disclosure of the classification of the instruments, the associated risks, and activity information. Investors and creditors want to know the causes underlying changes in classification, and whether they are indicative of a change in the firm's prospects or if they are the result of one-time events. As students learn how to account for financial instruments, they learn the rationale underlying the financial instruments standards and how the standards' requirements improve the quality of the information on which investors, creditors, and others base their decisions.

Investors and creditors use consolidated financial statements to evaluate management's performance in utilizing all of the resources entrusted to it. They want certainty that profits and losses result only from transactions with parties outside the consolidated group and that management is not manipulating the reported profits to serve its own purposes.

Minority investors, in particular, want to know that their interests are protected and that management is not acting to their detriment. Disclosure of the extent, nature, and terms of inter-company transactions provides minority investors with information to make this assessment.

Creditors want financial information that reflects the substance of legal agreements and to know that debt covenants, if any, are satisfied by the entity responsible for the debt.

Investors want information to assess the performance and prospects of the separate business units. Segmented information provides relevant information that investors and creditors use in their financial analysis of firms.

Investors and creditors want to know about the domestic firm's exposure from investments in foreign subsidiaries. Disclosure of the translation method used to translate the financial statements of a foreign subsidiary signals management's assessment of the degree of integration or independence between the subsidiary and the parent, and correspondingly, the degree of risk to which the parent is exposed through the subsidiary. Full disclosure of the nature of the risks aids

investors and creditors in their financial statement analyses and business decisions.

The readers of a not-for-profit organization's financial statements want to know what revenue recognition methods are in use, that funds are used in accordance with any donor restrictions, and that management is using the resources available to the organization to achieve the agreed-on goals. For such readers, non-financial goals may be more important than financial goals. In analyzing problems involving not-for-profit organizations, students learn to identify these other goals and what information users require.

Study Materials

FA4 is delivered online. Additional study materials include:

Hilton and Herauf, *Modern Advanced Accounting in Canada*, Sixth Edition (Toronto, Ontario: McGraw-Hill Ryerson, 2010)

CICA Handbook — Accounting, updated to January 2013 release (CGA student edition purchased through a link in the online course)

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the course modules)

Level of Competence

1.	INTERNATIONAL ACCOUNTING STANDARDS AND FINANCIAL INSTRUMENTS — PART I	
1.1	Adoption of international accounting standards	2
1.2	Financial instruments – Basics	1
1.3	Comprehensive income and equity	1
1.4	Classifying and categorizing financial instruments	1
1.5	Initial recognition and measurement of financial assets	1
1.6	Accounting for initial recognition	1
2.	FINANCIAL INSTRUMENTS — PART II	
2.1	Accounting after initial recognition	1
2.2	Special issues: Loans and receivables, related party transactions, interest-free loans	1, 2
2.3	Derivatives: Futures, options, and swap contracts	1
2.4	Embedded derivatives	1
2.5	Non-financial instruments	1
2.6	Impairments in value	1
2.7	Reclassification and subsequent measurement	1
2.8	Presentation and disclosure	1
3.	INTRODUCTION TO INTERCORPORATE INVESTMENTS	
3.1	Control, significant influence, and no significant influence	1
3.2	Equity method	1
3.3	Business combinations	1, 2
3.4	Recording and reporting	1
3.5	Overview of consolidation procedures	1
3.6	Calculation of goodwill and allocation of acquisition differential	1
3.7	Consolidation with 100% ownership	1
3.8	Negative goodwill	2
3.9	Consolidation with less than 100% ownership	1
3.10	Consolidation: Related issues	2
3.11	Using consolidation worksheets	1

		Level of Competence
4.	CONSOLIDATION SUBSEQUENT TO ACQUISITION	
4.1	Accounting for goodwill	1
4.2	Acquisition differential and consolidation one year after acquisition — Cost method	1
4.3	Consolidation of wholly owned subsidiaries subsequent to the first year — Cost method	1
4.4	Consolidation of non-wholly owned subsidiaries subsequent to acquisition — Cost method	1
4.5	Intercompany receivables and payables	1
4.6	Consolidation of subsidiaries — Equity method	1
4.7	Worksheets subsequent to acquisition — Cost method	1
5.	INTERCOMPANY TRANSACTIONS	
5.1	Intercompany revenues and expenses	1
5.2	Downstream and upstream sales	1
5.3	Intercompany inventory profit	2
5.4	Unrealized profit from intercompany inventory sales	1
5.5	Realized profit from intercompany inventory sales	1
5.6	Intercompany profit from the sale of land	1
5.7	Intercompany profit in depreciable assets	1
5.8	Consolidation with intercompany unrealized profit	1
6.	OWNERSHIP AND OTHER CONSOLIDATION REPORTING ISSUES	
6.1	Increase in ownership interest	2
6.2	Decrease in ownership interest: Sale of shares by the parent	2
6.3	Decrease in ownership: Parent's non-participation in subsidiary's share issue	2
6.4	Subsidiary's preferred shares without parent's holding	3
6.5	Subsidiary's preferred shares owned by parent	3
6.6	Indirect shareholdings	3
6.7	Reporting joint ventures	1
6.8	Accounting income before tax and taxable income	2
6.9	Disclosure and accounting for deferred income tax	2
6.10	Segment reporting and predictive ability	1, 2
7.	FOREIGN CURRENCY TRANSLATION AND HEDGE ACCOUNTING	
7.1	Foreign currency transactions	1
7.2	Reporting foreign currency denominated monetary and non-monetary items	1
7.3	Introduction to hedge accounting	1
7.4	Fair-value hedge	1
7.5	Cash-flow hedge	1
8.	TRANSLATION AND CONSOLIDATION OF FOREIGN SUBSIDIARIES	
8.1	Financial statement translation	1
8.2	Self-sustaining foreign operations and subsidiaries accounted for using the foreign currency transactions approach	1
8.3	Translating and consolidating foreign subsidiaries	1
8.4	Hedging a net investment in a self-sustaining foreign operation	2
8.5	Foreign currency translation and consolidation	1
8.6	Foreign subsidiaries: Consolidation with an acquisition differential	1

		Level of Competence
9.	FINANCIAL REPORTING IN THE NOT-FOR-PROFIT SECTOR	
9.1	Not-for-profit organizations	1
9.2	Not-for-profit reporting issues	1
9.3	Introduction to fund accounting	1
9.4	Application of NFPO standards	1, 2
9.5	Budgetary control	1
9.6	Financial reporting for governments	3
9.7	GAAP for public sector organizations	3
10.	ETHICS, ADDITIONAL ISSUES, AND INTEGRATION	
10.1	Case: Business combinations, foreign currency issues, and management issues	1
10.2	Case: Business combinations and inter-company arrangements	1
10.3	Case: Not-for-profit organizations	1
10.4	Case: Ethics	1

Prerequisites *Financial Accounting: Liabilities & Equities [FA3]*
Corporate Finance Fundamentals [FNI]

Calendar Description This advanced course looks at current issues and problems in the field of financial accounting. Topics covered include the contributions of economics, finance, and other disciplines to accounting theory; the practical and theoretical problems of the present value model; foreign exchange accounting; hedging; the process and issues of standard setting; agency theory; and other topics related to specific industries or sectors of the economy.

Study Materials *ATI* is delivered online. Additional study materials include:

Scott, *Financial Accounting Theory*, Sixth Edition (Scarborough, Ontario: Prentice Hall, 2012)

CICA Handbook — Accounting, updated to January 2013 release (CGA student edition purchased through a link in the online course)

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the course modules)

		Level of Competence
1.	ACCOUNTING UNDER IDEAL CONDITIONS	
1.1	Due process	2
1.2	Recent developments relevant to financial accounting	2
1.3	Present value accounting	1
1.4	Present value model under certainty	1
1.5	Present value model under uncertainty	1
1.6	Reserve recognition accounting	1
1.7	Historical cost accounting revisited	1
1.8	Does true net income exist?	1
2.	DECISION USEFULNESS APPROACH TO FINANCIAL REPORTING	
2.1	Decision usefulness approach	1
2.2	Single-person decision theory	1, 2
2.3	The rational, risk-averse investor	2
2.4	Principle of portfolio diversification	2
2.5	Optimal investment decision ignoring transaction costs	3
2.6	The concept of beta risk	2, 3
2.7	Professional accounting bodies and the decision usefulness approach	1
2.8	Ethical undertones of the usefulness criterion	1, 2, 3
3.	EFFICIENT SECURITIES MARKETS	
3.1	Efficient securities markets	1
3.2	Implications of efficient securities markets for financial reporting	1, 3
3.3	Informativeness of price	2
3.4	A capital asset pricing model	1
3.5	Information asymmetry	1, 2, 3
3.6	Social significance of properly working securities markets	2
3.7	Examples of full disclosure	1, 2

		Level of Competence
4.	INFORMATION APPROACH TO DECISION USEFULNESS	
4.1	Outline of the research problem	1
4.2	Ball and Brown study	1
4.3	Earnings response coefficients	1
4.4	Low-persistence items	1
4.5	A caveat	2
4.6	Information content of other financial statement information	2
5.	MEASUREMENT APPROACH TO DECISION USEFULNESS	
5.1	Measurement approach	1
5.2	Are securities markets efficient?	1, 2
5.3	Reasons for increased attention to measurement	1, 2
5.4	Using clean surplus theory for firm valuation	2, 3
5.5	Measurement-oriented standards in GAAP	1, 2
5.6	Financial instruments	1, 2
5.7	The 2007-2008 market meltdowns	2
5.8	Derivative instruments	1
5.9	Accounting for intangibles	1
5.10	Reporting on risk	1, 2
6.	ECONOMIC CONSEQUENCES	
6.1	Rise of economic consequences	2
6.2	Employee stock options	1, 2
6.3	Efficient securities market theory and economic consequences	1
6.4	Positive theory of accounting	1
6.5	Opportunistic and efficient contracting form of positive accounting theory	1, 2
7.	AN ANALYSIS OF CONFLICT	
7.1	Understanding game theory	1
7.2	A non-cooperative game theory model of manager-investor conflict	2
7.3	Agency theory	1
7.4	Manager's information advantage	1, 2, 3
7.5	Implications of agency theory for accounting	1, 3
7.6	Reconciliation of efficient securities market theory with economic consequences	1
8.	CONFLICT BETWEEN CONTRACTING PARTIES	
8.1	Why incentive contracts are necessary	2
8.2	A typical managerial compensation plan	2
8.3	Executive compensation: Theory and evidence	1, 3
8.4	Politics of executive compensation	2
8.5	The power theory of executive compensation	2
8.6	Patterns of earnings management	1
8.7	Evidence of earnings management for bonus purposes	1
8.8	Other motivations for earnings management	1
8.9	Is earnings management "good" or "bad"?	1
8.10	Do managers accept securities market efficiency?	1

		Level of Competence
9.	STANDARD SETTING: ECONOMIC ISSUES	
9.1	Regulation of economic activity	2
9.2	Measuring the quantity of information production	1
9.3	Sources of market failure in information production	1
9.4	Private incentives for information production	1, 2
9.5	Are firms rewarded for superior disclosure?	1
9.6	Decentralized regulation	2
9.7	How much information is enough?	1
10.	STANDARD SETTING: POLITICAL ISSUES	
10.1	Two theories of regulation	1
10.2	Standard setting in Canada, the United States, and internationally	2
10.3	An ethical perspective on standard setting	1, 2
10.4	Conflict and compromise	1
10.5	Criteria for standard setting	1

Prerequisites

Financial Accounting: Assets [FA2]
Advanced Management Accounting [MA2]
External Auditing [AU1]

Calendar Description

Public Sector Financial Management [PF1] is a comprehensive survey course that offers an overview of the public sector for accountants. The course examines financial management concepts, methods, and standards in use in the general public sector, and in the Canadian public sector more specifically. The focus is on the federal and provincial governments, although international issues are also covered. After completing *PF1*, students will be familiar with priority setting, control, and reporting in government. They will be able to review and analyze government annual reports and budget documents; critique public-sector performance information; review, evaluate, and/or recommend cost management and control practices in public-sector enterprises; and identify and manage risk. *PF1* integrates examples and assignments (including case studies) that require application of concepts.

Study Materials

PF1 is delivered online. Additional study materials include:

PF1 Readings Book, CGA-Canada, 2014

CICA Public Sector Accounting Handbook, release 36 and *Statements of Recommended Practice* (CGA student edition purchased through a link in the online course)

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the course modules)

Level of Competence

1.	CANADIAN GOVERNMENTS: THE FINANCIAL AND INSTITUTIONAL SETTING	
	1.1 Government responsibility	1
	1.2 Distinguishing characteristics of the public sector	1
	1.3 Evaluating government policy and programs	1
	1.4 Privatization and contracting out	1
	1.5 Ethics in the public sector	1
2.	ACCOUNTABILITY AND PERFORMANCE MANAGEMENT	
	2.1 Introduction to performance management	1
	2.2 Evaluating public policies and programs	1
	2.3 Establishing and reporting upon performance measures	1
	2.4 Logic modelling	1
	2.5 Performance management and incentives	1
	2.6 Auditor attestation of performance information	2
3.	ANALYSIS OF GOVERNMENT FINANCIAL PERFORMANCE	
	3.1 Government financial performance in context	1
	3.2 Indicators of financial condition	1
	3.3 FASAB, GASB, and IPSASB standards and guidance developments on fiscal sustainability	1&2
	3.4 Fiscal sustainability in Canada and the United States	1

		Level of Competence
4.	FINANCIAL BUDGETING AND REPORTING — PART I	
4.1	The financial management cycle	1
4.2	The budgeting and reporting cycle	1
4.3	Government priority setting and departmental reporting	1
4.4	Preparing departmental budget requests	1
4.5	The economic and fiscal update	1
4.6	The executive budget	1
5.	FINANCIAL BUDGETING AND REPORTING — PART II	
5.1	Accrual budgeting	1
5.2	Operating and capital budgeting	2
5.3	Analyzing annual financial reports	1
5.4	Deficits, debt, and the accumulated surplus/deficit	1
6.	PUBLIC SECTOR ACCOUNTING STANDARDS	
6.1	Public Sector Accounting Board	1
6.2	<i>CICA Public Sector Accounting Handbook</i>	1
6.3	Evolution of PSAB standards	2
6.4	Current PSAB issues	1
6.5	U.S. and international public sector accounting standard-setting bodies	2
7.	FINANCIAL REPORTING STANDARDS, TOOLS, AND PRACTICES	
7.1	Government financial reporting	1
7.2	Accrual basis of accounting	1
7.3	The government reporting entity	1
7.4	Government reporting entity framework	1
7.5	Restricted assets and revenues	1
7.6	Reporting legislative control	1
8.	FINANCIAL STATEMENTS	
8.1	Government statement of responsibility	1
8.2	Financial statement concepts and objectives	1
8.3	Standards of presentation	1
8.4	Relationships among the statements	1
8.5	Disclosure standards	2
8.6	Summary financial statements	2
8.7	Schedules to the financial statements	2
9.	CONTROL PRACTICES AND COST MANAGEMENT	
9.1	Financial administration legislation	1
9.2	Control systems in public sector organizations	2
9.3	Management accountability framework	2
9.4	Auditing	1
9.5	Costing of government services	1
10.	RISK MANAGEMENT	
10.1	Introduction to risk and risk management	1
10.2	Enterprise risk management	1
10.3	Strategies for public-private partnerships	1
10.4	Considering stakeholders	2

Management Accounting Courses

Management Accounting Fundamentals [MA1]

Advanced Management Accounting [MA2]

MANAGEMENT ACCOUNTING COURSES

Topic	Management Accounting Fundamentals (MA1)	Advanced Management Accounting (MA2)
Accounting information requirements for management decisions (for example, pricing, purchasing, and production)	X	X
Activity-based management (ABM)		X
Agency theory		X
Balanced scorecard	X	X
Budgeted financial statements	X	X
Budgeting: Flexible	X	X
Zero base	X	X
Compensation contracts and participative budgeting		X
Cost-volume-profit (CVP) analysis	X	X
Costing: Activity-based	X	X
Direct	X	X
Full (including alternative methods of overhead allocation)	X	X
Job-order	X	X
Process	X	
Variable	X	X
Target	X	X
Benchmarking		X
Costs: Behaviour patterns	X	X
Joint	X	
Standard	X	X
Governance: Corporate governance		X
Corporate social responsibility		X
Sustainable development		X
Enterprise risk management		X
Ethics	X	X
Inventory control and management	X	X
Just-in-time (JIT) inventory and purchasing methods	X	X
Key success factors		X
Management control systems Control systems	X	X
Management controls for not-for-profit organizations		X
Management controls for projects		X

Topic	Management Accounting Fundamentals (MA1)	Advanced Management Accounting (MA2)
Managerial accounting uses of quantitative techniques: Regression analysis Sensitivity analysis	X X	X
Overhead control	X	X
Make or buy (outsourcing) decisions	X	X
Performance evaluation: Common costs Nonfinancial performance measures Nonfinancial variance analysis Residual income Responsibility accounting Return on investment Segment reporting Transfer pricing	X X X X X X	X X X X X X
Planning: Long-range Short-range	X X	X X
Pricing: New products Standard products	X X	
Quality reporting		X
Responsibility accounting: Cost Profit Investment	X X X	X X X
Special considerations in non-manufacturing concerns	X	X
Spoilage, waste, defective units, and scrap	X	
Strategy and Management Accounting Strategy development and implementation Tools for strategic development (SWOT/PEST/Porter)		X X
Theory of constraints	X	X
Variance analysis: Activity-based variance analysis Customer profitability Full income statement analysis Mix-and-yield Sales volume Spending and efficiency		X X X X X X

Prerequisites *Financial Accounting Fundamentals [FAI]**

Calendar Description This course introduces students to key concepts and practices of management accounting. The main topics covered are cost accounting fundamentals, job and process costing, cost-volume-profit analysis, budgeting and control, inventory costing, and information for management control and decision analysis. Computer spreadsheets are used to illustrate concepts and provide students with valuable hands-on experience.

Study Materials *MAI* is delivered online. Additional study materials include:

Garrison, Chesley, Carroll, Webb, and Libby, *Managerial Accounting*, Ninth Canadian Edition (Toronto, Ontario: McGraw-Hill Ryerson, 2012)

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the course modules)

	Level of Competence
1. BASIC CONCEPTS OF MANAGEMENT ACCOUNTING	
1.1 The manager's need for information	2
1.2 Comparing financial and managerial accounting	2
1.3 Organizational structure	2
1.4 Ethical standards	2
1.5 Process management	2
1.6 General cost classifications	1
1.7 Cost classifications on financial statements	1
1.8 Costs for planning, costing, and decision making	1
2. JOB-ORDER COSTING	
2.1 Job-order costing: Overview	1
2.2 Job-order costing: Flow of costs	1
2.3 Application of manufacturing overhead using predetermined overhead rates	1
2.4 Complications of overhead application	1
2.5 Job-order costing in service companies	1
2.6 Scrap and rework	1
2.7 Computer illustration 2.7-1: Cost schedules	1
3. PROCESS COSTING	
3.1 Comparison of job-order and process costing	2
3.2 A perspective of process cost flows	1
3.3 Equivalent units of production	1
3.4 Production report — Weighted-average method	1
3.5 Production report — FIFO method	1
3.6 Spoilage	1
3.7 Operation costing and flexible manufacturing	2
3.8 Computer illustration 3.8-1: Production report — Weighted-average method and FIFO method	1

* Must have qualified for examination.

	Level of Competence
4. COST BEHAVIOUR AND COST-VOLUME-PROFIT ANALYSIS	
4.1 Variable cost behaviour patterns	1
4.2 Fixed costs	1
4.3 Analysis of mixed costs	1
4.4 Contribution margin and contribution format income statement	1
4.5 Computer illustration 4.5-1: Regression analysis	2
4.6 Basics of cost-volume-profit analysis	1
4.7 Break-even analysis	1
4.8 CVP considerations in choosing a cost structure	1
4.9 Sales mix	1
4.10 Assumptions of CVP analysis	2
4.11 Computer illustration 4.11-1: CVP sensitivity analysis	2
5. ACTIVITY-BASED COSTING AND SERVICE DEPARTMENT COSTING	
5.1 Overhead costing methods	1
5.2 Design of an activity-based costing system	1
5.3 Comparison of traditional and ABC costing	2
5.4 Computer illustration 5.4-1: Activity-based costing	1
5.5 Guidelines for service department cost allocation	1
5.6 Computer illustration 5.6-1: Step method and direct method of cost allocation	1
6. ABSORPTION AND VARIABLE COSTING AND BUDGETING	
6.1 Absorption and variable costing	1
6.2 Absorption and variable costing income statements	1
6.3 Advantages and disadvantages of absorption and variable costing	1
6.4 Impact of lean production	1
6.5 Basic framework of budgeting	2
6.6 Preparing the master budget	1
6.7 Computer illustration 6.7-1: Sales budget and cash collection schedule	1
6.8 Flexible budgets	1
6.9 Computer illustration 6.9-1: Determining flexible budget and sales volume variances	1
7. STANDARD COSTS FOR MATERIALS, LABOUR, AND VARIABLE OVERHEAD	
7.1 Standard costs — Management by exception	2
7.2 Setting standard costs	1
7.3 A general model for variance analysis	1
7.4 Variable overhead variances	1
7.5 Variance analysis and management by exception	1
7.6 Advantages and disadvantages of standard costs	1

		Level of Competence
8.	FIXED OVERHEAD ANALYSIS AND REPORTING FOR CONTROL	
8.1	Overhead rates and standard costing	1
8.2	Fixed overhead budget and volume variances	1
8.3	Journal entries to record standard costs and variances	2
8.4	Computer illustration 8.4-1: Fixed costs in a flexible budget	1
8.5	Full income statement variance analysis	1
8.6	Decentralization and segment reporting	1
8.7	Responsibility centres	2
8.8	Return on investment and residual income	1
8.9	Balanced Scorecard	1
8.10	Other performance measures	1
9.	RELEVANT COSTS FOR DECISION MAKING	
9.1	Cost concepts for decision making	1
9.2	Adding and dropping product lines or other segments	1
9.3	The make-or-buy decision	1
9.4	Computer illustration 9.4-1: Relevant costs	1
9.5	Special orders	1
9.6	Joint product costs and the contribution approach	1
9.7	Utilization of a constrained resource	2
10.	PRICING AND QUALITY IN MANAGEMENT ACCOUNTING	
10.1	Cost-plus pricing	1
10.2	Computer illustration 10.2-1: Pricing	2
10.3	Time and materials pricing	1
10.4	Target costing	1
10.5	Costs of quality	2
10.6	Ethical considerations	2

Prerequisites

Management Accounting Fundamentals [MA1]
Business Quantitative Analysis [QU1]
Corporate Finance Fundamentals [FNI]

Calendar Description

This course introduces the important and increasing role of management accountants in guiding the organization towards achieving its objectives. The management control system and techniques to support the organization’s strategies and risk management needs are core components of the course.

It also deals with topics relating to corporate governance, controls, performance measurement, and evaluation. Agency theory and ethical considerations are integrated into these topics to provide a deeper understanding of behaviour and moral management. The assessment material in this course is developed to prepare the student for the Professional Applications and Competence Evaluation (PACE) certification courses and exams in the CGA program. The focus is on using critical thinking skills and application of knowledge to real situations through the use of case analysis.

Study Materials

MA2 is delivered online. Additional study materials include:

Kenneth Merchant and Wim Van der Stede, *Management Control Systems: Performance Measurement, Evaluation and Incentives*, Third edition (Essex, England: Pearson Education Ltd., 2012)

Robert N. Anthony and Vijay Govindarajan, *Management Control Systems*, Twelfth edition (New York: McGraw-Hill Irwin, 2007) — Selected readings book

Charles Horngren et al., *Cost Accounting, A Managerial Emphasis*, Fifth Canadian edition (Toronto: Pearson, 2010)

MA2 Selected Readings

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the course modules)

Level of Competence

FOUNDATION REVIEW

- FR.1 A general model for variance analysis
- FR.2 Segment reporting
- FR.3 Effective memo writing

1. STRATEGY

- 1.1 What is strategy? 1
- 1.2 Strategic leadership 2
- 1.3 Developing and managing strategy 2
- 1.4 Importance of strategic financial management 2
- 1.5 Tools for developing strategy 2
- 1.6 Implementing strategy 1
- 1.7 Using management controls systems to support strategy 1
- 1.8 Role of the management accountant in implementing strategy 2
- 1.9 Quality of management decision making 2

		Level of Competence
2.	CORPORATE GOVERNANCE AND ETHICAL ISSUES	
2.1	Ethics of management accounting	1
2.2	Corporate social responsibility	1
2.3	The organization's responsibility to stakeholders	2
2.4	Agency theory	1
2.5	Moral management	2
2.6	Corporate governance and controls	1
2.7	Unethical corporate behaviour	2
2.8	Whistle-blowers	2
2.9	Case analysis: Vector Aeromotive Corporation	1
3.	RISK MANAGEMENT	
3.1	Risk environment and types of risk	2
3.2	Levels of risk management	2
3.3	Evaluating risk	2
3.4	Techniques for mitigating risk	2
3.5	Case analysis: Entropic Communications, Inc.	1
4.	ORGANIZATIONAL STRUCTURE AND INTERDIVISIONAL RELATIONSHIPS	
4.1	Organizational design	2
4.2	Organizational culture	2
4.3	Responsibility centres	1
4.4	Transfer pricing	1
4.5	Transfer pricing methods	1
4.6	Determining minimum transfer price	1
4.7	Case analysis: Zumwald AG	1
5.	BUDGET SYSTEMS DESIGN	
5.1	Linking budgets to strategic objectives and risks	1
5.2	Types of budgets	1
5.3	Setting financial targets	1
5.4	Variance analysis	1
5.5	Customer profitability analysis	1
6.	CONTROL MECHANISMS	
6.1	Objectives of control	1
6.2	Control system design	1
6.3	Variations in control systems	1
6.4	Common controls	1
6.5	Assessing the effectiveness of controls	1
6.6	Quality controls	1
6.7	Inventory control techniques	1
6.8	Inventory control systems	1
7.	PERFORMANCE MEASUREMENT	
7.1	Financial and non-financial performance measures	1
7.2	Benchmarking	1, 2
7.3	Accounting-based performance measures	1
7.4	The balanced scorecard and key performance indicators	1
7.5	Integrating risk management and the balanced scorecard	1
7.6	Selecting performance goals and timing of feedback	1
7.7	Case analysis: Kranworth Chair Corporation	1

		Level of Competence
8.	PERFORMANCE EVALUATION AND COMPENSATION	
8.1	Human factors in management control systems	1
8.2	Incentive contracts	1
8.3	Executive compensation: Theory and evidence	1
8.4	Executive compensation: Stock options and restricted stock	1
8.5	Compensation design	1
8.6	Performance measures and fraud	1
8.7	Case analysis: Berkshire Industries PLC	1
8.8	Case analysis: Raven Capital LLC	1
9.	PERFORMANCE MANAGEMENT AND SUSTAINABILITY	
9.1	Analyzing and improving quality	2
9.2	Quality cost report	1
9.3	Time and competitiveness	2
9.4	Theory of constraints	1
9.5	Sustainability accounting	2
9.6	Sustainability and strategy	2
10.	CONTROL AND PERFORMANCE — SELECTED ISSUES	
10.1	Controls for not-for-profit organizations	1, 2
10.2	Management control of projects	1, 2
10.3	Multinational organizations	1
10.4	Global performance measurement	1
10.5	Case analysis: Formosa Plastics Group	1

Auditing Courses

External Auditing [AU1]

Advanced External Auditing [AU2]

Internal Auditing & Controls [MU1]

Public Practice Audit Case [BC2]

AUDITING COURSES

Topic	External Auditing (AU1)	Advanced External Auditing (AU2)	Internal Auditing & Controls (MU1)
Attest and non-audit engagement		X	X
Audit administration: Client relations	X	X	X
Planning and supervision	X	X	X
Review (quality control issues)	X	X	X
Audit of a small business		X	
Audit risk and materiality	X	X	X
Auditing in an EDP environment	X	X	X
Auditing standards: GAAS	X	X	
International standards		X	X
CAATs	X	X	X
Comprehensive auditing		X	X
Ethics	X	X	X
Evidence	X	X	X
Fraud and illegal acts	X	X	X
Influence of regulatory bodies on the auditing function	X	X	X
Internal control	X	X	X
Legal responsibilities of the auditor	X	X	
Management letter	X	X	
Not-for-profit organizations, audits — special considerations		X	X
Operational auditing	X	X	X
Post-statement events	X	X	
Procedures: Analytical	X	X	
Compliance tests	X	X	X
Review of operations	X	X	X
Tests of account balances (substantive testing)	X	X	X
Tests of transactions	X	X	X
Working papers	X	X	X
Prospectuses and annual reports		X	
Reports: Long form		X	X
Special reports		X	
Standard short-form	X		

Topic	External Auditing (AU1)	Advanced External Auditing (AU2)	Internal Auditing & Controls (MU1)
Rules of professional conduct	X	X	X
Sampling:			
Judgmental sampling	X	X	
Other statistical methods		X	
Statistical sampling	X	X	
Users' expectations regarding the auditors' role	X	X	X

Prerequisites

Financial Accounting: Liabilities & Equities [FA3]
Managing Information Systems [MS1]
Business Quantitative Analysis [QU1]

Calendar Description

This introductory course offers students thorough coverage of the auditing concepts and procedures of external auditing. After completing *AUI*, students will be familiar with key topics including reporting; professional standards and ethics; legal liability; audit objectives, evidence, and documentation; planning and analysis; materiality and risk; internal control; audit sampling; and computer auditing. Students will also understand the functions and procedures related to the revenue and collection cycle; the acquisition and expenditure cycle; inventory and property, plant, and equipment balances; the production and payroll cycle; and the finance and investment cycle. Lastly, students will study the completion of the audit, including evaluation and communication of findings.

Study Materials

AUI is delivered online. Additional study materials include:

Smieliauskas and Bewley, *Auditing: An International Approach*, Fifth Canadian Edition (Toronto: McGraw-Hill Ryerson, 2010)

CICA Handbook — Assurance, 2013 Edition (CGA student edition purchased through a link in the online course)

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the course modules)

		Level of Competence
1.	INTRODUCTION TO EXTERNAL AUDITING	
1.1	Overview of auditing	1
1.2	Information risk	1
1.3	Public accounting	1
1.4	The role of the staff accountant	2
1.5	External and internal auditing	2
1.6	Assurance engagements	1
1.7	Audit, review, and compilation engagements	1
1.8	Reporting	1
1.9	Modification of opinion	1
2.	PROFESSIONAL STANDARDS, ETHICS, AND LEGAL LIABILITIES	
2.1	Professional standards	1
2.2	Assurance standards, generally accepted auditing standards, and audit procedures	1
2.3	Professional ethics	1
2.4	Independence	1
2.5	An ethical case study	1
2.6	Legal liability and ethical responsibility	2
2.7	Liability to clients and third parties	2
2.8	Responding to legal liability	2

3.	AUDIT OBJECTIVES, EVIDENCE, PROCEDURES, AND DOCUMENTATION	
3.1	Audit objectives	2
3.2	Specific audit objectives	1
3.3	Evidence-gathering audit procedures	1
3.4	Audit evidence	1
3.5	Documentation	1
3.6	Pre-engagement arrangements	1
3.7	Engagement letters	2
4.	PLANNING, MATERIALITY, AND RISK	
4.1	Audit planning	1
4.2	Role of analysis in audit planning	1
4.3	Analysis of unaudited financial statements	1
4.4	Determining materiality	1
4.5	Applying materiality	1
4.6	Components of audit risk	1
4.7	Audit risk model	1
4.8	Impact of auditee’s risk on risk of material misstatement (RMM)	1
4.9	Audit programs	2
5.	INTERNAL CONTROL	
5.1	Evaluation of internal controls	1
5.2	Management and auditor responsibility	1
5.3	Internal control components and control environment	1
5.4	Evaluation of internal control	1
5.5	Combined and substantive planning approaches	1
5.6	Internal control objectives and control procedures	1
5.7	Documenting internal controls	1
5.8	Assessing the risks of material misstatement	1
5.9	Testing internal controls	1
5.10	Timing of tests of controls	1
5.11	Internal control in audit strategy	1
5.12	Audit reports on internal control	2
6.	AUDIT SAMPLING	
6.1	Audit sampling: Introduction	1
6.2	Statistical and non-statistical sampling	1
6.3	Sampling and non-sampling error	2
6.4	Attribute sampling and tests of controls	2
6.5	Determining sample size and selecting the sample	2
6.6	Evaluating test results for attribute sampling	2
6.7	Audit sampling for substantive testing	1
6.8	Sampling procedures for substantive testing	2
6.9	Determining sample size in substantive testing	2
6.10	Evaluating test results for substantive testing	2
6.11	Dollar-unit sampling	2
7.	COMPUTER AUDITING	
7.1	Company operations and computer systems	1
7.2	Major elements in today’s computer environment	2
7.3	Audit implications: Internal control processes	1
7.4	Audit implications: System access and design	1
7.5	General controls and application controls	2
7.6	Audit implications of electronic commerce	2
7.7	Auditing computerized systems — General considerations	1

		Level of Competence
7.8	General strategy in auditing computerized systems	1
7.9	Internal control considerations in personal computer, online, and database environments	1
7.10	Approaches to auditing computerized systems	1
7.11	Approaches to auditing through the computer	1
7.12	Computer-aided auditing	1
8.	REVENUE AND COLLECTION CYCLE, AND ACQUISITION AND EXPENDITURE CYCLE	
8.1	The balance sheet approach	1
8.2	Revenue and collection cycle — The basics	1
8.3	Revenue and collection cycle — Tests of controls	1
8.4	Cash balances	1
8.5	Accounts receivable	1
8.6	Accounts receivable — Substantive procedures	1
8.7	Accounts receivable — Confirmations	1
8.8	Acquisition and expenditure cycle — The basics	1
8.9	Acquisition and expenditure cycle — Tests of controls	1
8.10	Accounts payable and accrued liabilities — Knowledge of the business	1
8.11	Accounts payable and accrued liabilities — Substantive procedures	1
9.	INVENTORY AND PROPERTY, PLANT, AND EQUIPMENT BALANCES, PRODUCTION AND PAYROLL CYCLES, AND FINANCE AND INVESTMENT CYCLE	
9.1	Inventory — Knowledge of the business	1
9.2	Inventory — Substantive procedures	2
9.3	Inventory — Observation	1
9.4	Manufacturing inventory — Substantive procedures	2
9.5	Property, plant, and equipment — Knowledge of the business	2
9.6	Property, plant, and equipment — Substantive procedures	2
9.7	Production and payroll cycles — The basics	2
9.8	Production and payroll cycles — Tests of controls	2
9.9	Payroll — Substantive procedures	2
9.10	Finance and investment cycle — The basics	1
9.11	Finance and investment cycle — Tests of controls	2
10.	INVESTMENTS, LONG-TERM DEBT, SHAREHOLDERS' EQUITY BALANCES, AND COMPLETION OF THE AUDIT	
10.1	Investments — Substantive procedures	2
10.2	Long-term debt — Substantive procedures	2
10.3	Shareholders' equity — Substantive procedures	2
10.4	Revenue and expenses	1
10.5	Contingencies	1
10.6	Communication with the client's law firm	1
10.7	Management representations	2
10.8	Related parties	1
10.9	Subsequent events	2
10.10	Evaluation of audit findings	2
10.11	Audit findings and independent reviews	2
10.12	Audit findings and communication with management	2
10.13	Communication with the audit committee	2

Prerequisites

External Auditing [AU1]
Financial Accounting: Consolidations & Advanced Issues [FA4]
Accounting Theory & Contemporary Issues [AT1]

Calendar Description

This course offers in-depth coverage of the concepts and procedures of external auditing and other assurance engagements; the role of external auditing in society; and the current issues, future trends, and environmental factors that impact auditors and the assurance profession. Topics include the professional, legal, and ethical environment of auditing; the assessment and evaluation of internal controls in IT environments; complexities that result from advanced computerized systems; fraud and forensic auditing; and advanced reporting issues. *AU2* also covers engagements other than the typical financial statement audit, such as consolidated financial statements audits, not-for-profit audits, public sector audits, small business audits, reviews, compilations, and the auditor’s involvement with offering documents and future-oriented financial information.

Students develop competencies related to evaluating and advising on accounting policies and procedures in accordance with professional standards. They develop these competencies through tasks such as identifying and analyzing risk factors and measures to mitigate risk, using technological tools in the workplace, evaluating and reporting on internal control systems, and preparing reports.

Study Materials

AU2 is delivered online. Additional study materials include

AU2 Readings Book, Fourteenth Edition, CGA-Canada, 2013

CICA Handbook — Assurance, updated to 2013 release (CGA student edition purchased through a link in the online course)

Audit Command Language (ACL) for Windows, version 9.1 CGA *ACL: Audit Command Language® for Windows® Software Guide*, Fourth Edition, CGA-Canada, 2011 Printing

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the course modules)

		Level of Competence
1.	CONCEPTUAL ISSUES IN ASSURANCE	
1.1	Value of audits: How assurance supports decision making	1
1.2	Current challenges facing the auditing profession	1, 2
1.3	The economics of auditing	1, 2
1.4	Role and objectives of standard setters, regulators, and professional bodies	1, 2
1.5	Corporate failures and the impact on the profession	1, 2
1.6	Auditor independence and independence risk	1

		Level of Competence
2.	THE AUDIT TEAM AND EVIDENCE GATHERING	
2.1	Roles and responsibilities of audit team members	1
2.2	Team and client relations	1, 2
2.3	Professional judgment	1
2.4	Distinguishing types of risk	1, 2
2.5	Evidence	1, 2
2.6	Types of misstatements	1, 2
2.7	Estimates	1, 2
3.	BUSINESS RISK-BASED AUDIT APPROACH	
3.1	Business risk	1, 2
3.2	Analysis of the business and its strategy	1, 2
3.3	Risk analysis and reduction	1
3.4	Business risk and audit risk	1
3.5	Business performance analysis and the financial statements	1
3.6	Business risk-based auditing and Canadian Auditing Standards	1
4.	INTERNAL CONTROLS IN A COMPUTERIZED ENVIRONMENT	
4.1	Effect of information systems on the audit of internal controls and control risk	1
4.2	Control environment, risk assessment process, and IT governance	1
4.3	General computer controls	1
4.4	Audit of entity-level controls	1
4.5	Control activities, information and communication, and monitoring of controls	1
4.6	Tests of application controls	1
4.7	Relying on service auditors' reports	2
4.8	Using the work of internal audit	2
5.	ACCESS CONTROLS AND COMPUTER-ASSISTED AUDIT TECHNIQUES	
5.1	Policies and standards for access controls	1, 2
5.2	Physical and logical access controls	1, 2
5.3	Data security and information privacy	1, 2
5.4	Network and application security	1
5.5	Types of CAATs and their benefits	1
5.6	Using CAATs for analytical review	1
5.7	Using system-oriented CAATs for testing controls	2
5.8	Using data-oriented CAATs in substantive testing	2
6.	IMPACT OF E-COMMERCE ON CONTROLS	
6.1	Internet and web technologies used in organizations	2
6.2	Risk identification	2
6.3	Internal control considerations	1, 2
6.4	Electronic audit evidence	1, 2
6.5	Working with IT specialists	2
6.6	Continuous auditing and XBRL	2
6.7	ISO and security seals	2
7.	FRAUD AND FORENSIC ACCOUNTING	
7.1	Fraud risk	1, 2
7.2	Management and auditor responsibilities	1
7.3	How auditors deal with earnings management	1
7.4	Preventive controls and detective procedures	1
7.5	Forensic accounting and fraud examination	1
7.6	Trends and emerging issues in IT	1
7.7	Current and emerging investigative techniques	2

		Level of Competence
8.	ASSORTED TOPICS IN ADVANCED AUDITING	
8.1	Subsequent events and subsequent discovery of a material misstatement	1
8.2	Comparatives	1
8.3	Communication with clients	1
8.4	Annual reports and MD&A	1, 2
8.5	Foreign reporting	2, 3
8.6	First-time engagements	1
8.7	Small business audit issues	1, 2, 3
8.8	Audit of not-for-profit organizations	2
8.9	Public sector auditing	2
8.10	Second opinions	2
9.	OTHER ENGAGEMENTS	
9.1	Review engagements	1, 2
9.2	Review of interim financial statements	1, 2
9.3	Other assurance engagements	2
9.4	Compilation engagements	1, 2
9.5	Specified audit procedures	1, 2
9.6	Auditor's involvement with offering documents	2
9.7	Auditor's assistance to underwriters and others	2
9.8	Auditor's consent to the use of the auditor's report in designated documents	2
9.9	Special considerations	1, 2
9.10	Forecasts and projections	2, 3
9.11	Reporting on internal control over financial reporting	2, 3
10.	CORPORATE GOVERNANCE, CURRENT ISSUES, AND FUTURE DIRECTIONS	
10.1	Corporate governance and audit committees	1
10.2	Auditor's legal liability	1
10.3	Cloud computing	2
10.4	Sustainability reporting and environmental auditing	1, 2
10.5	Proposed changes to the Independent Auditor's Report	1

Prerequisites *External Auditing [AU1]*

Calendar Description This course covers objectives, concepts, principles, and techniques of internal auditing. Students who take *MU1* will be well prepared to play a senior role in the internal auditing team of a private or public organization. Topics include the role of the internal auditor; internal auditing standards; types of audits; enterprise risk management; planning the internal audit; the examination phase of internal auditing; reporting audit observations; monitoring the impact of information technology on internal auditing; internal audit of purchasing, production, human resources management, marketing, financial management and strategic planning; and internal auditing in the public-sector and non-profit organizations. Computer software is used to illustrate concepts and offer students practical, hands-on experience.

Study Materials *MU1* is delivered online. Additional study materials include:

MU1 Selected Readings, Tenth Edition, CGA-Canada, 2014

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the course modules)

Audit Command Language (ACL) for Windows, version 9.1 CGA

		Level of Competence
1.	INTRODUCTION TO INTERNAL AUDITING	
1.1	Definition of internal auditing	1
1.2	Scope of internal auditing	1
1.3	Functions of management	2
1.4	Enterprise risk	1
1.5	Role of the internal auditor	1
1.6	Types of internal audit assignments	1
1.7	Performance measurement	2
1.8	The ethical climate	1
1.9	Ethical considerations	1
1.10	Introduction to case analysis	1
2.	INTERNAL AUDITING STANDARDS	
2.1	Overview of internal auditing standards	1
2.2	Purpose, authority, and responsibility	1
2.3	Independence and objectivity	1
2.4	Proficiency and due professional care	1
2.5	Using outside service providers for internal audit work	2
2.6	Managing the internal audit department	1

		Level of Competence
3.	RISK MANAGEMENT, CONTROL FRAMEWORKS, AND GOVERNANCE	
3.1	Risk management	1
3.2	Role of the internal auditor	1
3.3	Risk assessment process	1
3.4	Control frameworks	2
3.5	Auditing using control frameworks	2
3.6	Control self-assessment and continuous auditing	2
3.7	Governance	1, 2
3.8	Role of the audit committee	1, 2
3.9	The <i>Sarbanes-Oxley Act of 2002</i>	2
4.	PLANNING THE INTERNAL AUDIT	
4.1	Internal auditing process	1
4.2	Internal audit planning process	1
4.3	Long-term planning — Overview	2
4.4	Long-term planning — Risk assessment matrix	2
4.5	Long-term planning — Case study	2
4.6	Short-term (annual) audit planning	2
4.7	Engagement planning	1
4.8	Engagement planning — Case study	1
5.	EXAMINATION PHASE OF THE INTERNAL AUDIT	
5.1	Overview of the examination phase	1
5.2	Preparing the audit work program	1
5.3	Testing and evidence	1
5.4	Developing audit criteria and preparing an audit program — Case study	1
5.5	Computer-assisted audit techniques	1
5.6	Generalized audit software	1
5.7	Evaluating audit results	1
5.8	Completing and reviewing audit files	2
5.9	Internal auditing and fraud	1
5.10	Conducting a fraud investigation	1
5.11	Fraud in a technological environment	1, 2
6.	INTERNAL AUDIT COMMUNICATIONS AND REPORTING	
6.1	Interviewing skills	2
6.2	Purpose and objectives of internal audit reporting	1
6.3	Standards for internal audit reports	1
6.4	Contents of the internal audit report	1
6.5	Presentation of the internal audit report	1, 2
6.6	Monitoring recommendations	1
6.7	Internal audit reporting — Case study	2
7.	INFORMATION TECHNOLOGY AUDITING	
7.1	How IT affects the internal audit process	2
7.2	IT auditing	1
7.3	Risk in an IT environment	1
7.4	IT control frameworks	2
7.5	General controls	1
7.6	Application controls	1
7.7	Communications network controls	2
7.8	Controls for end-user computing	1
7.9	Emerging technologies and the auditor	2
7.10	Impact of e-commerce	2

		Level of Competence
8.	MARKETING, PURCHASING, AND PRODUCTION FUNCTIONS	
8.1	Marketing	2
8.2	Marketing audit — Case study	1
8.3	Marketing audit — Data analysis	2
8.4	Purchasing	2
8.5	Purchasing audit — Case study	1
8.6	Production	2
8.7	Production audit — Case study	1
9.	HUMAN RESOURCES MANAGEMENT, TREASURY, AND STRATEGIC PLANNING	
9.1	Human resources management	2
9.2	Human resources planning audit — Case study	1
9.3	Human resources planning audit — Data analysis	2
9.4	Treasury	2
9.5	Treasury audit — Case study	1
9.6	Auditing the financial reporting process	1
9.7	Strategic planning	2
9.8	Strategic planning audit — Case study	1
10.	INTERNAL AUDITING IN THE PUBLIC SECTOR AND NOT-FOR-PROFIT SECTORS	
10.1	Roles, activities, and risks in the public sector	1
10.2	Governance in the public sector	2
10.3	Legislative auditing — Role of the Auditor General	2
10.4	Internal auditing in the public sector	1, 2
10.5	Comprehensive auditing	2
10.6	Roles, activities, risks, and governance in the not-for-profit sector	2
10.7	Internal audit considerations for NFPs	1

Prerequisites

Managing Information Systems [MS1]
Financial Accounting: Liabilities & Equities [FA3]
Business Quantitative Analysis [QUI]
External Auditing [AU1]

Calendar Description

Public Practice Audit Case provides students with hands-on experience in preparing audit working papers and performing audit programs in public practice. Audit working papers are required to support the audit opinion reached by the auditor.

In this real-life simulation exercise, students take on the role of an auditor, and complete a year-end audit file for review by a partner. The case requires students to develop expertise by working through the following four phases of an audit:

- Planning and design
- Testing internal control
- Directly testing the financial balances
- Completing the audit and issuing the auditor's report (includes a senior auditor/partner review)

BC2 also requires students to work within CaseWare to complete an online submission of five assignments.

Study Materials

BC2 is delivered online. Additional study materials include:

CICA Handbook — Assurance, updated to January 2013 release (CGA student edition purchased through a link in the online business case)

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the case modules)

CaseWare 2011, CGA Educational Version

1. CLIENT BACKGROUND AND FINANCIALS**2. WORKING PAPER PREPARATION GUIDE****3. STUDENT TASKS**

- Task 1 Review client communications (acceptance and engagement letter, takeover letter, and reply)
- Task 2 Determine materiality and perform preliminary analysis
- Task 3 Assess inherent risk
- Task 4 Gain an understanding of the client's internal control environment and assess control risk
- Task 5 Design and perform tests of controls and dual-purpose tests
- Task 6 Perform audit of cash and investments
- Task 7 Perform audit of accounts receivable
- Task 8 Perform audit of inventory
- Task 9 Perform audit of accounts payable using non-statistical sampling
- Task 10 Complete the audit
- Task 11 Finalize the audit

4. **WORKING PAPERS**
5. **PERMANENT FILE**
6. **CLIENT DOCUMENTS**
7. **BLANK WORKING PAPERS**

Finance Courses

Corporate Finance Fundamentals [FN1]

Advanced Corporate Finance [FN2]

FINANCE COURSES

Topic	Corporate Finance Fundamentals (FN1)	Advanced Corporate Finance (FN2)
Adjusted present value	X	X
Capital: Cost of Short- and long-term	X X	X X
Capital budgeting	X	X
Capital market theories: Capital asset pricing model Efficient capital markets Portfolio theory	X X X	X X X
Capital structure: Impact of corporate taxes Theory of capital structure	X X	X X
Cash management	X	X
Ordinary shares, warrants and convertibles	X	X
Dividend policy	X	X
Ethics	X	X
Expected returns	X	X
Financial analysis	X	X
Hedging	X	X
Investment analysis		X
Leases	X	X
Long-term debt & preferred shares	X	X
Mergers and acquisitions	X	X
Optimal investment strategy	X	X
Options	X	X
Planning: Long-range	X	X
Project financing and venture capital	X	X
Taxation	X	X
Time value of money	X	X
Treasury risk management	X	X
Uses of quantitative techniques: Corporate planning models Sensitivity analysis	X	X
Valuation of corporations		X

Topic	Corporate Finance Fundamentals (FN1)	Advanced Corporate Finance (FN2)
Adjusted present value	X	X
Working capital management	X	X

Prerequisites

Micro & Macro Economics [EM1]
Financial Accounting: Assets [FA2]

Calendar Description

FNI is a foundation course in managerial finance that covers the major decisions made by the financial executive. Students are introduced to a wide range of topics, including the analysis of the financial environment and its components, the determinants of interest rates, security evaluation, capital budgeting and cash flow estimation, determining the cost of capital, capital structure, dividend policy, leasing, working capital management, derivatives, and financial planning. Computer spreadsheets are used to demonstrate concepts and provide practice in basic financial analysis.

Study Materials

FNI is delivered online. Additional study materials include:

Laurence Booth and W. Sean Cleary, *Introduction to Corporate Finance: Managing Canadian Firms in a Global Environment*, Second Edition (Toronto, Ontario: John Wiley & Sons, 2010)

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the course modules)

Level of Competence

FOUNDATION REVIEW		
FR.1	Legal forms of organization	
FR.2	Time value of money	
1. INTRODUCTION TO CORPORATE FINANCE		
1.1	Major tasks of the financial executive	1
1.2	Objectives of the financial executive	1
1.3	Conflicts of interest	1
1.4	The financial system	2
1.5	Major financial securities: Short-term securities	1
1.6	Major financial securities: Bonds	1
1.7	Major financial securities: Equity	1
1.8	Venture capital	2
1.9	Personal and corporate taxes	1
2. DETERMINANTS OF INTEREST RATES		
2.1	Interest rate as an opportunity cost	1
2.2	Overview of determinants of interest rates	1
2.3	Term structure effects	2
2.4	Determinants of foreign exchange rates	1
2.5	Risk premiums on bonds and preferred shares	2
2.6	Efficient capital markets	1
2.7	Economic consequences of accounting policy choice	2
2.8	Additional ethical issues	1

		Level of Competence
3.	SECURITY VALUATION	
3.1	Determinants of equity prices	1
3.2	Relationship between expected return and required return	1
3.3	Risk and return in stock portfolios	1
3.4	Determinants of required return	1
3.5	Capital asset pricing model (CAPM) approach to risk assessment	1
3.6	Risk-adjusted discount rate (RADR) approach	2
3.7	Efficient capital markets and a role for financial reporting	2
4.	CAPITAL BUDGETING AND CASH FLOW ESTIMATION	
4.1	Capital budgeting process	2
4.2	Estimating cash flows	1
4.3	Economically dependent cash flows	2
4.4	Estimating risky (uncertain) cash flows	2
4.5	International complications	2
4.6	Business in multicultural and multinational contexts	1
5.	CAPITAL BUDGETING EVALUATION METHODS	
5.1	Using NPV to measure shareholder wealth	1
5.2	Alternative capital budgeting methods	1
5.3	Capital rationing	2
5.4	Discount rates in capital budgeting	1
5.5	CAPM and project beta	1
5.6	Risk adjustment by project or division	2
6.	COST OF CAPITAL AND CAPITAL STRUCTURE	
6.1	Determining the cost of capital	1
6.2	Using the cost of capital	2
6.3	Calculating the component costs of capital	1
6.4	Calculating the component weights	1
6.5	Calculating the weighted average cost of capital (WACC)	1
6.6	Impact of capital structure on the WACC	2
6.7	Debt financing, business risk, and financial risk	2
6.8	The influence of operating leverage on capital structure	2
6.9	Selecting capital structure	1
7.	DIVIDEND POLICY AND LEASING	
7.1	Dividend policy and payment procedures	2
7.2	Alternative dividend policies	1
7.3	Factors affecting dividend policies	2
7.4	Stock dividends and stock splits	2
7.5	Share repurchases	2
7.6	Analyzing the lease-versus-purchase decision	1
8.	WORKING CAPITAL MANAGEMENT	
8.1	Net working capital (NWC) management	2
8.2	Objective of net working capital management	2
8.3	Net working capital management procedure	2
8.4	Optimal levels for cash and marketable securities	1
8.5	Cash management techniques	1
8.6	Optimal levels for accounts receivable	1
8.7	Optimal levels for inventory	1
8.8	Managing accounts payable	1
8.9	Securitization	2
8.10	Cyclical patterns and cash flow planning	1
8.11	International complications	2

	Level of Competence
9. INTRODUCTION TO DERIVATIVES	
9.1 Futures and forwards	2
9.2 Margin requirements in futures markets	1
9.3 Pricing futures and forwards	1
9.4 Options and options markets	2
9.5 Basic option trading strategies	2
9.6 Comparing options and futures/forwards	1
9.7 Valuing options	1
9.8 The Black-Scholes option-pricing model	1
9.9 Currency and interest rate swaps	2
9.10 Overview of treasury risk management	2
10. FINANCIAL PLANNING	
10.1 Important elements in financial planning	2
10.2 Objective and benefits of financial planning	2
10.3 Financial planning models	1
10.4 Long-term and short-term financing decisions	2
10.5 Financial ratio analysis	1
10.6 Business valuation, mergers, and acquisitions	2
10.7 Review of ethics issues	1

Prerequisites *Corporate Finance Fundamentals [FN1]*

Calendar Description This advanced finance course provides an in-depth study of issues and tools that financial managers use in making sound corporate financing decisions. Topics include financial markets and portfolio risk; capital budgeting under uncertainty; long-term sources of funds; capital structure and dividend policy; special financing and investment decisions; introduction to the valuation of corporations; treasury risk management; futures, forwards, and swaps; options; and financial planning.

Study Materials *FN2* is delivered online. Additional study materials include:
FN2 Readings Book, CGA-Canada, 2014
Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the course modules)

Level of Competence

FOUNDATION REVIEW

- FR.1 Time value of money (with calculator)
- FR.2 Term structure of interest rates
- FR.3 Valuation of bonds, preferred shares, and ordinary shares
- FR.4 Weighted average cost of capital
- FR.5 Statistical concepts
- FR.6 Cash management concepts
- FR.7 Financial analysis

1. FINANCIAL MARKETS AND PORTFOLIO RISK

- 1.1 Transferring wealth 1
- 1.2 Investing in real assets 1
- 1.3 Investment and consumption decisions 1
- 1.4 Market efficiency 1
- 1.5 Estimating portfolio return and risk 1
- 1.6 Efficient portfolios and the capital market line 1
- 1.7 Risk and return of a single security — CAPM 1

2. CAPITAL BUDGETING UNDER UNCERTAINTY

- 2.1 Net present value and internal rate of return 1
- 2.2 Estimating cash flows 1
- 2.3 Calculating net present value 1
- 2.4 Other valuation methods 1
- 2.5 Economically dependent projects 1
- 2.6 Adjusting for inflation 2
- 2.7 Capital budgeting and systematic risk 1
- 2.8 Capital budgeting and total risk 1
- 2.9 Capital rationing 1
- 2.10 Capital budgeting planning and control 2
- 2.11 Corporate governance and agency issues 1

Level of Competence

3.	LONG-TERM SOURCES OF FUNDS	
3.1	Commercial loans	1
3.2	Lending ethics	1
3.3	Bonds	1
3.4	Bond refinancing	1
3.5	Preferred shares	2
3.6	Preferred share refinancing	1
3.7	Ordinary shares	1
3.8	Warrants and convertibles	1
3.9	Issuing securities	1
3.10	Rights offerings	1
4.	CAPITAL STRUCTURE AND DIVIDEND POLICY	
4.1	Unlevered versus levered firms	1
4.2	Capital structure theory in perfect markets	1
4.3	Taxes and other influences on capital structure	1
4.4	Bankruptcy costs	2
4.5	Setting the optimal capital structure	1
4.6	Dividend policies — Theory and practice	1
4.7	Making dividend payments	1
4.8	Cash dividend alternatives	1
5.	SPECIAL FINANCING AND INVESTMENT DECISIONS	
5.1	Adjusted present value method	1, 2
5.2	Weighted average cost of capital method	1
5.3	Equity residual method	1
5.4	Comparison of APV, WACC, and ERM	1
5.5	Leasing	1
5.6	Making the lease-versus-purchase financing decision	1
6.	INTRODUCTION TO VALUATION OF CORPORATIONS	
6.1	Project financing	2
6.2	Raising venture capital and stages of financing	2
6.3	Introduction to mergers and acquisitions and leveraged buyouts	1
6.4	Evaluating merger and leveraged buyout targets	1
6.5	Valuation using discounted cash flow methods	1
6.6	Valuation using operating cash flows	1
6.7	Valuation using free cash flows to the firm	1
6.8	Valuation using free cash flows to equity	1
6.9	Valuation using dividend growth models	1
6.10	Valuation using book value plus adjustments	2
6.11	Valuation using price multiples	1
6.12	Agency and ethical issues for mergers and acquisitions	1
7.	TREASURY RISK MANAGEMENT	
7.1	Interest-rate risk	1
7.2	Foreign-exchange and commodity-price risk	1
7.3	Measuring a security's interest-rate risk using duration	1
7.4	Measuring portfolio risk using duration	1
7.5	Measuring interest-rate risk using gap analysis	1
7.6	Measuring risk exposure using sensitivity and scenario analyses	1
7.7	Approaches to risk management	2
7.8	Measuring risk using value at risk	1
7.9	International trade financing	2

		Level of Competence
8.	FUTURES, FORWARDS, AND SWAPS	
8.1	Futures and forwards	1
8.2	Pricing futures	1
8.3	Hedging with futures and forwards	1
8.4	Swaps	1
8.5	Ethics in the derivatives market	1
8.6	Treasury risk management case	1
9.	OPTIONS	
9.1	The options market	1
9.2	Pricing options	1
9.3	Corporate securities with options	1
9.4	Hedging with options and the costs of hedging	1
9.5	Ethical considerations in the options market	1
9.6	Integrated case	1
10.	FINANCIAL PLANNING	
10.1	The financial planning process	2
10.2	Forecasting	1
10.3	Pro forma financial statements	1
10.4	Short-term financial planning	1
10.5	Short-term versus long-term financing	1
10.6	Financial ratio analysis	1
10.7	Long-term financial planning model	1
10.8	Strategic decisions and ethical considerations	1

Management Information Systems Courses

**Managing Information Systems [MS1]
Information Systems Strategy [MS2]**

MANAGEMENT INFORMATION SYSTEMS COURSES

Topic	Managing Information Systems (MS1)	Information Systems Strategy (MS2)
Administration	X	X
Applications	X	
Audit and control	X	X
Characteristics of an MIS	X	X
Communication networks	X	X
Databases:		
Characteristics	X	X
Concepts	X	X
Design		X
Types	X	X
Decision support/Executive support system	X	X
Design and development	X	X
Ethics	X	X
Expert systems and artificial intelligence	X	
Files:		
Design		X
Organization methods	X	X
Hardware components	X	
Implementation		X
Information requirements for management decisions	X	X
Input and output design/technology	X	X
Internal control	X	X
Modelling		X
Multitasking	X	
Project management	X	X
Prototyping	X	X
Risk	X	X
Software:		
Application programs	X	
Fourth-generation languages	X	X
Operating systems software	X	
Stages and life cycle	X	X
Strategic uses	X	X

Topic	Managing Information Systems (MS1)	Information Systems Strategy (MS2)
System analysis:		
Data flow diagrams	X	X
Object-oriented analysis		X
Phases	X	X
Project repositories		X
Specifications		X
Tools and techniques	X	X
System maintenance	X	X
System planning	X	X
Testing	X	X
Types of systems	X	X
User interfaces	X	X

Prerequisites *Financial Accounting Fundamentals [FA1]*

Calendar Description *MSI* is an introductory course that covers the use of computer-based information systems in management and accounting. After completing this course, students will have the knowledge required to make informed decisions about the applications of information technology. Topics surveyed include hardware and software of computer systems, file and database organization, networks and telecommunications, the systems development process, designing information systems solutions, systems security and controls, artificial intelligence, and the management of information systems.

Study Materials *MSI* is delivered online. Additional study materials include:

Stair, Reynolds, Aldcorn, and Neufeld, *Principles of Information Systems: A Managerial Approach*, First Canadian Edition (Toronto: Nelson Education 2012)

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the course modules)

		Level of Competence
1.	INTRODUCTION TO INFORMATION SYSTEMS	
1.1	Information systems concepts	2
1.2	Types of information systems	1
1.3	Information systems in organizations	1
1.4	Using information systems to attain competitive advantage	1
1.5	Justifying computer-based information systems	2
1.6	Systems development	1
1.7	Computer waste, mistakes, and security measures	1
1.8	Computer crime	1, 2
1.9	Health and environment issues	2
1.10	Ethical issues	1
2.	FOUNDATIONS OF COMPUTERS	
2.1	Major hardware components of a computer	1
2.2	Secondary storage	1
2.3	Input and output technology	1
2.4	Computer types, standards, selection, and upgrading	1, 2
2.5	Software	1
2.6	Programming languages	2
2.7	Software issues and trends	1

		Level of Competence
3.	FILE AND DATABASE ORGANIZATION	
3.1	Data organization and information	1
3.2	Database organization methods	1
3.3	Database management systems	1
3.4	Database storage and analysis	2
3.5	Database developments	2
4.	THE SYSTEMS DEVELOPMENT PROCESS	
4.1	Introduction to systems development	1
4.2	Information systems planning	1
4.3	Systems development life cycle	1
4.4	Alternatives to the traditional SDLC	1
4.5	Factors affecting systems development success	1
4.6	Systems investigation	1
4.7	Systems analysis	1
4.8	Data-flow diagrams	1
4.9	Using Excel as a data-flow diagram drawing tool	1
5.	DESIGNING INFORMATION SYSTEMS SOLUTIONS	
5.1	Logical and physical design	1
5.2	Spreadsheet applications	1
5.3	Special considerations and user interface design	1
5.4	Emergency procedures and disaster recovery	1
5.5	Systems controls	1
5.6	Internal controls for computer systems	1
5.7	Generating systems design alternatives	2
5.8	Evaluating and selecting a systems design	1
5.9	The design report	2
6.	SYSTEMS IMPLEMENTATION, MAINTENANCE, REVIEW, AND AUDIT	
6.1	Systems implementation	1
6.2	Software development	1, 2
6.3	In-house developed software	1
6.4	Software development tools and techniques	1, 2
6.5	Preparation	1
6.6	Installation and testing	1
6.7	Conversion and acceptance	1
6.8	Systems maintenance	1
6.9	Systems review	1
6.10	Systems audits	2
6.11	Audit trails	1

		Level of Competence
7.	NETWORKS AND TELECOMMUNICATIONS	
7.1	Basic concepts of telecommunications	2
7.2	Telecommunications models	1
7.3	Network types	1
7.4	Client/server systems	1
7.5	Telecommunications devices, software, and protocols	2
7.6	Telecommunications applications and issues	2
7.7	The Internet	1
7.8	The World Wide Web	1, 2
7.9	Intranets and extranets	1
7.10	Net issues	2
8.	E-COMMERCE, TRANSACTION PROCESSING, AND ENTERPRISE RESOURCE PLANNING	
8.1	Introduction to e-commerce	1
8.2	Mobile commerce	1
8.3	E-commerce applications	2
8.4	Threats to e-commerce	1
8.5	Strategies for successful e-commerce	2
8.6	Technology infrastructure	1
8.7	Electronic payment systems	2
8.8	Transaction processing systems	1, 2
8.9	Enterprise resource planning	1, 2
9.	INFORMATION SYSTEMS AND DECISION SUPPORT SYSTEMS	
9.1	Decision making and problem solving	1
9.2	Types and functional aspects of management information systems	1
9.3	Management information systems	1
9.4	Decision support systems	1
9.5	Group decision support systems	1
9.6	Computer illustration 9.6-1: Using a spreadsheet for decision support	2
9.7	Executive support systems	1
10.	KNOWLEDGE MANAGEMENT, ARTIFICIAL INTELLIGENCE, AND OTHER SPECIALIZED INFORMATION SYSTEMS	
10.1	Basic concepts of knowledge management and artificial intelligence	2
10.2	Major branches of artificial intelligence	2
10.3	Intelligent agents and bots	3
10.4	Expert systems	2
10.5	Applications of ES and AI	2
10.6	Multimedia and virtual reality	2
10.7	Other specialized systems	2

Prerequisites *Managing Information Systems [MS1]*

Calendar Description *MS2 is an advanced course in analysis, design, and implementation of computer-based information systems. Presented from a strategic management perspective, it is intended for students looking to enhance skills in the role of IS/IT in strategic planning, competitive advantage, and business transformation; identifying systems requirements; the systems development life cycle and systems analysis; systems and process design; systems implementation, testing and support; Internet technologies, extranet and intranet; e-commerce and EDI; managing telecommunications and networks; IT operational and security issues; and the human side of IS change management.*

Study Materials *MS2 is delivered online. Additional study materials include:*

Laudon, Laudon, and Brabston, Management Information Systems: Managing the Digital Firm, Fifth Canadian Edition (Custom Publication: Pearson Learning Solutions, 2013)

MS2 Casebook, Pearson Custom Business Resources (Pearson Learning Solutions, 2011)

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the course modules)

		Level of Competence
1.	STRATEGIC IMPORTANCE OF IS	
1.1	IS as an integral part of strategic planning	1
1.2	IS for competitive advantage	1
1.3	IS to achieve business transformation	1
1.4	IS and globalization	1
1.5	Managing IS human resources	2
1.6	IS's rapid pace of change	1
1.7	The ethics of information provision for CGAs	1, 2
2.	INFORMATION TECHNOLOGY GOVERNANCE: ORGANIZATION AND PLANNING FOR IS	
2.1	IT governance	1
2.2	Short- and long-range technology planning	1
2.3	Data and information management issues	2
2.4	IS economics	1, 2
2.5	Developing an IS strategic plan	1
3.	SYSTEMS DEVELOPMENT OVERVIEW AND ISSUES	
3.1	Systems development	1
3.2	Systems development methods and techniques	1
3.3	Make, buy, or subscribe decisions	1
3.4	Acquisition of software and hardware	1
3.5	Vendor selection and contractual issues	2
3.6	Project management	1
3.7	Feasibility and cost-benefit analyses	1

		Level of Competence
4.	SYSTEMS ANALYSIS AND DESIGN	
4.1	Analysis and design overview	1
4.2	Systems analysis: Requirements gathering	1
4.3	Process modelling: Data flow diagrams	1
4.4	Data modelling: Entity relationship diagrams	1
4.5	Logic modelling: Structured English	2
4.6	Use case analysis	2
4.7	Systems design	2
4.8	Systems analysis and design in smaller organizations	2
4.9	Ethical issues in systems development	2
5.	SYSTEMS IMPLEMENTATION, TESTING, AND SUPPORT	
5.1	Systems installation and conversion	1
5.2	Testing in systems implementation	1
5.3	Quality assurance in system development	1
5.4	Systems maintenance	2
5.5	Systems enhancement and reengineering	2
5.6	Legacy system issues	1
5.7	Measuring system benefits	1
6.	NETWORKS OF NETWORKS: INTERNET, EXTRANET, INTRANET, AND WEB 2.0	
6.1	The Internet as a business tool	1
6.2	Use of the Internet to streamline operations	2
6.3	Technologies to support decisions and virtual meetings	1
6.4	Intranet and extranet	1
6.5	Strategic uses of Internet technologies	1
6.6	Web 2.0 and beyond	1
7.	ELECTRONIC COMMERCE AND EDI	
7.1	E-business, e-commerce, and e-service	1
7.2	E-business opportunities and challenges	1
7.3	Planning e-commerce operations	2
7.4	Funding issues	1
7.5	Security, privacy, taxation, and jurisdictional issues	2
7.6	Electronic data interchange and XML	2
7.7	Web-based reporting and XBRL	2
8.	MANAGING TELECOMMUNICATIONS AND NETWORKS	
8.1	Overview of telecommunications	1
8.2	Strategic uses of telecommunications	2
8.3	Network basics	1
8.4	Trends in network management	2
8.5	Network security issues	1
8.6	Planning and managing wireless networks	1, 2
8.7	Remote computing management issues	1
9.	IS OPERATIONAL AND SECURITY ISSUES	
9.1	Outsourcing and outsourcing models	1
9.2	IS security: Threats and vulnerability	1
9.3	Dealing with security threats	1
9.4	Role of auditing in IS security	2
9.5	Ethical issues	1

		Level of Competence
10.	HUMAN SIDE OF IS MANAGEMENT	
10.1	Managing internal and external resources	1
10.2	Change management	1
10.3	End-user computing and training issues	1
10.4	Managing expectations	1
10.5	Social responsibility	1

Taxation Courses

Personal & Corporate Taxation [TX1]

Advanced Personal & Corporate Taxation [TX2]

TAXATION COURSES

Topic	Personal & Corporate Taxation (TX1)	Advanced Personal & Corporate Taxation (TX2)
Administrative procedures	X	
Alternative minimum tax		X
Anti-avoidance rules		X
Benefits to shareholders	X	X
Business income	X	
Capital cost allowance and eligible capital property	X	
Capital gains and losses	X	
Capital gains deduction	X	X
Corporate reorganizations		X
Corporations: Computing taxable income Computing taxes payable	X X	
Death and trusts		X
Debt forgiveness		X
Employment income	X	
Ethics	X	X
Income from property	X	
Individuals: Computing net income Computing taxable income and taxes payable	X X	
International taxation	X	
Liability for tax — the fundamentals	X	
Non-residents	X	X
Partnerships		X
Purchase or sale of a business — assets or shares		X
Structure and interpretation of ITA	X	
Tax planning	X	X
Transfer of property: Among family members To a taxable Canadian corporation		X X

Prerequisites	<i>Financial Accounting: Liabilities & Equities [FA3]*</i>
Calendar Description	<i>TX1</i> covers the fundamental principles and concepts of Canadian federal income tax legislation. The course emphasizes an understanding of the conceptual structure of the <i>Income Tax Act</i> and equips students with the skills needed to apply its rules to practical cases. Topics include the concepts of income and liability for tax; income from employment, business, and property; shareholder benefits; deductions; capital gains and losses; computation of taxable income for individuals and corporations; tax planning; and international taxation. The course also integrates the use of tax preparation software.

Study Materials	<p><i>TX1</i> is delivered online. Additional study materials include:</p> <p>Beam, Laiken, and Barnett, <i>Introduction to Federal Income Taxation in Canada: Fundamentals</i>, Fourth edition 2013-2014 (Toronto, Ontario: CCH Canadian Limited, 2013) (provided electronically and in print format)</p> <p><i>Ethics Readings Handbook [ERH]</i>, Fourth Edition, CGA-Canada (provided electronically with the course modules)</p> <p><i>ITA</i> CD, including:</p> <ul style="list-style-type: none">• <i>Canadian Income Tax Act with Regulations</i>, 96th Edition (North York, Ontario: CCH Canadian Limited, 2013) (also provided in print format)• CANTAX T1 Plus CD
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		Level of Competence
1.	INTRODUCTION AND CONCEPT OF INCOME	
1.1	Income tax: History, objectives, and legislative process	1, 2
1.2	Professional ethics	1
1.3	Tax evasion, avoidance, and planning	1
1.4	Administration and enforcement	1, 2
1.5	Structure and interpretation of the <i>Income Tax Act</i>	1
1.6	Learning to use the <i>ITA</i>	1
1.7	Steps in computing income tax	1
1.8	Computer illustration: Completing a simple income tax and benefit return	1
1.9	Liability for Part I tax	1
1.10	Computation of income	1
1.11	Steps in computing income	1

* Must have qualified for examination.

	Level of Competence
2. EMPLOYMENT INCOME	
2.1 Definition of income from office and employment	1
2.2 Ethical concerns in tax planning for employees	1
2.3 Amounts included in employment income	1
2.4 Automobiles and other taxable benefits	1
2.5 Stock options	1
2.6 Deductions in computing employment income	1
2.7 Computer illustration: Computing employment income	1
3. BUSINESS INCOME	
3.1 Definition of business income	1
3.2 General principles	1
3.3 Amounts to include in computing business income	1
3.4 Restrictions on deductions	1
3.5 Permitted deductions	1
3.6 Computer illustration: Preparing a statement of revenue and expenses for tax purposes	1
3.7 Cessation of a business and ethical issues	1
4. CAPITAL COST ALLOWANCE AND ELIGIBLE CAPITAL PROPERTY	
4.1 Transactions between persons not dealing at arm's length	2
4.2 Tax depreciation system	1
4.3 Capital cost allowance	1
4.4 Non-arm's length acquisition (depreciable property)	2
4.5 Eligible capital property	1
4.6 Computer illustration: Capital cost allowance and eligible capital property	1
5. INCOME FROM PROPERTY, INCOME FROM OTHER SOURCES, AND OTHER DEDUCTIONS	
5.1 Income from property: Introduction	1
5.2 Interest	1
5.3 Dividends	1
5.4 Rental income	2
5.5 Shareholder benefits	1
5.6 Other income	1
5.7 Deductions from property income and other deductions	1
5.8 Saving for retirement	1
5.9 Attribution rules	2
5.10 Computer illustration: Computing income from property, income from other sources, and other deductions	1
6. CAPITAL GAINS AND LOSSES	
6.1 Introduction to capital gains	1
6.2 Capital property and disposition	1
6.3 General rules for determining taxable capital gains and allowable capital losses	1
6.4 Specific provisions for capital gains and capital losses	1, 2
6.5 Special rules: Change in use and exchanges of property	2
6.6 Computer illustration: Determining capital gains and losses	1

Level of Competence

7.	TAXABLE INCOME AND TAX PAYABLE — INDIVIDUALS	
7.1	Deductions in computing taxable income	1, 2
7.2	Deductions in computing taxable income — Losses	1
7.3	Capital gains deduction	2
7.4	Computing Part I tax	1
7.5	Refundable and non-refundable tax credits	1, 2
7.6	Computing tax under Part I.2 and split income	2
7.7	Computer illustration: Preparing a complete income tax and benefit return, example A	1
7.8	Computer illustration: Preparing a complete income tax and benefit return, example B	1
8.	TAXABLE INCOME AND TAX PAYABLE — CORPORATIONS PART 1	
8.1	Types of corporations	1
8.2	Calculating net income and taxable income	1
8.3	Federal basic tax, general rate reduction, and tax abatement	1, 2
8.4	Associated corporations and the small business deduction	1
8.5	Other deductions in calculating tax payable	2
9.	TAXABLE INCOME AND TAX PAYABLE — CORPORATIONS PART 2	
9.1	Refundable tax on CCPC's investment income	1
9.2	Part IV tax	1
9.3	Integration principle and distribution of corporate surpluses	1, 2
9.4	Capital dividend account	1, 2
9.5	Incorporated and unincorporated business	1
9.6	Shareholder-manager remuneration	1
9.7	Computer illustration: Using a T1 tax planner program	1
10.	INTERNATIONAL TAXATION	
10.1	Part-year residents	1
10.2	Non-residents: Tax payable under Part I	1
10.3	Non-residents: Tax payable under Part XIII	1
10.4	Tax conventions	2
10.5	Other international tax matters	2
10.6	Ethical concerns in international transactions	1

Prerequisites *Personal & Corporate Taxation [TX1]*

Calendar Description This advanced course in taxation is designed to help strengthen problem-solving skills in the framework of professional practice. Topics covered include corporate reorganizations; tax planning; and the application of tax principles and concepts to complex tax situations of individuals, trusts, partnerships, and corporations. *TX2* also covers shareholder benefits, transfer of property to corporations, corporate reorganizations, anti-avoidance and other rules, purchase or sale of a business, partnerships, death, trusts, and intra-family property transfers.

Study Materials *TX2* is delivered online. Additional study materials include:

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the course modules)

TX2 Readings Book, CGA-Canada, 2013 Edition

ITA, Bulletins, Circulars and Rulings CD, including

- *Canadian Income Tax Act with Regulations*, 96th Edition (North York, Ontario: CCH Canadian Limited, 2013)
- *Income Tax Bulletins, Circulars, Rulings*, 2013 Edition (North York, Ontario: CCH Canadian Limited, 2013)

		Level of Competence
1.	BENEFITS TO SHAREHOLDERS	
1.1	Benefits conferred on a shareholder	1
1.2	Loans to shareholders	1
1.3	Non-resident shareholders	1
1.4	Paid-up capital	1
1.5	Deemed dividends	1
1.6	Ethics and tax planning	1
1.7	Writing a tax opinion	1
2.	TRANSFER OF PROPERTY TO A TAXABLE CANADIAN CORPORATION	
2.1	Objectives of using section 85	1
2.2	Conditions	1
2.3	Rule for the benefit conferred on related shareholders	2
2.4	Transfer of property to an affiliated corporation	1
2.5	Adjustments to paid-up capital	1
2.6	Election forms	1
2.7	Example of a transfer of property	1
3.	CORPORATE REORGANIZATIONS (PART 1)	
3.1	Non-arm's length sale of shares	1, 2
3.2	Reorganization of capital	1
3.3	Shares or debt instruments convertible to shares of a corporation	1
3.4	Exchange of shares of one corporation for shares of another corporation	1

		Level of Competence
4.	CORPORATE REORGANIZATIONS (PART 2)	
4.1	Amalgamation	1
4.2	Winding up a subsidiary owned 90% or more	1
4.3	Winding up a Canadian corporation	1
4.4	Deemed proceeds or capital gain under subsection 55(2)	1
5.	VARIOUS TAX CONSIDERATIONS	
5.1	Incorporated or unincorporated business	1
5.2	Capital gains deduction	1, 2
5.3	Debt forgiveness and seizure of property	1, 2
5.4	Anti-avoidance rules	1, 2
6.	PURCHASE OR SALE OF A BUSINESS	
6.1	Purchase or sale of shares	1, 2
6.2	Purchase or sale of property	1
6.3	Assets or shares	1
6.4	Acquisition of control	1, 2
7.	PARTNERSHIPS	
7.1	Definition of a partnership	2
7.2	Computation of income	1, 2
7.3	Computation of the ACB of a partnership interest	1
7.4	Transfer of property to the partnership and admission of a new partner	1
7.5	Withdrawal of a partner	1, 2
7.6	Dissolution of a partnership	1
7.7	Limited partnership	2
7.8	Transfer of property by a partnership to a corporation	1
7.9	Information return	1
8.	DEATH OF A TAXPAYER	
8.1	Income in the year of death	1, 2
8.2	Deemed disposition of property on death	1, 2
8.3	Deferred income plans	1
8.4	Death benefit	1
8.5	Deductions, tax credits, and alternative minimum tax	2
8.6	Filing of income tax and benefit returns and payment of income tax	1
8.7	Capital losses realized by the estate	1
8.8	Death of the shareholder of a private corporation	1
8.9	Planning	1
8.10	Tax engagements	1
9.	TRUSTS	
9.1	Trusts — General	1, 2
9.2	Creation of a trust	1, 2
9.3	Taxation of a trust resident in Canada	1
9.4	Taxation of beneficiaries	1
9.5	Deemed disposition of trust property after 21 years	1
9.6	Income interest of a trust	1
9.7	Capital interest and liquidation of a trust	1
9.8	Use of a trust	1

		Level of Competence
10.	TRANSFERS OF PROPERTY AMONG FAMILY MEMBERS	
10.1	Gifts and non-arm's length transactions	1
10.2	Attribution rules	1, 2
10.3	Estate freeze	1
10.4	Case studies	1

General Business Courses

Business Communication [CM1]

Micro & Macro Economics [EM1]

Business Law [LW1]

Business Quantitative Analysis [QU1]

Prerequisites None

Calendar Description This course is intended to develop the writing skills professionals require to succeed in business communications and academic studies. *CM1* introduces a three-stage writing process (planning, drafting, and revising), leads students through the often complex process of creating and revising documents, and encourages critical thinking about written and spoken communication. Basic grammar, spelling, and usage are reviewed. Writing assignments include typical business communications: memos, letters, and a formal report.

Study Materials *CM1* is delivered online. Additional study materials include:

Lannon and Klepp, *Technical Communication*, Custom Edition (based on the Fourth Canadian Edition) (Toronto: Addison Wesley Longman, 2009)

Aaron, *The Little Brown Essential Handbook*, Custom Edition (based on the Fourth Canadian Edition) (Toronto: Addison Wesley Longman, 2012) (referred to in the course modules as the handbook)

Pearson Education, *mytechcommlab*, (a grammar, writing, and research resource to support and accompany *Technical Communication*)

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the course modules)

Level of Competence

1.	INTRODUCTION TO THE WRITING AND READING PROCESS	
1.1	The importance of the writing process	1
1.2	Planning to write	1
1.3	Generating ideas	1
1.4	Organizing techniques	2
1.5	Reading analytically	1
1.6	Planning the formal report	1
2.	GRAMMAR, SPELLING, AND PUNCTUATION; ESL	
2.1	Spelling	1
2.2	Sentence structure	1
2.3	Punctuation	2
2.4	ESL tips	2
3.	WRITING WELL — REVISION	
3.1	Why does standard English matter?	2
3.2	Revising	1
3.3	The large matters: An overview	1
3.4	The middle matters: Paragraphs and sentences	1
3.5	The smaller matters: Consistency and accuracy	1
3.6	Choosing the best words	1
3.7	Checklist for language revision	1

		Level of Competence
4.	MEMOS; PRIMARY RESEARCH AND RFPS	
4.1	Criteria for effective memos	1
4.2	Persuasive memos	1
4.3	Organizing memos: Using outlines	1
4.4	E-mail and etiquette	1
4.5	Collecting information for a formal report	1
4.6	Request for proposals	1
5.	WRITING STYLES AND CULTURAL STYLES; OUTLINING REPORTS	
5.1	Writing styles	1
5.2	Communication across cultures	2
5.3	Outlining a formal report	1
6.	WRITING EFFECTIVE BUSINESS LETTERS	
6.1	Business correspondence: Use and format	2
6.2	Persuasive letters	1
6.3	Positive and constructive letters	1
6.4	Letter-writing strategies	1
7.	WRITING EFFECTIVE SUMMARIES	
7.1	The importance of summaries	2
7.2	Strategies for writing summaries	1
7.3	Practical application of summaries	1
8.	FINALIZING THE FORMAL REPORT	
8.1	Writing the report	1
8.2	Report conventions and format	2
8.3	Ethics and documentation styles	1, 2
8.4	Report writing styles	1
8.5	A final step for revision	1
9.	CASE ANALYSIS	
9.1	Introduction to analyzing a case	2
9.2	Nine-step approach to case analysis	1
10.	EXAMINATION-WRITING TECHNIQUES	
10.1	Preparation and strategies for writing examinations	2
10.2	A sample examination	1

Prerequisites None

Calendar Description *EM1* is a principles course that introduces issues, concepts, and theories of microeconomics and macroeconomics. It provides valuable practice in applying economic reasoning to decision and forecasting problems in business, industry, and government. Students gain understanding of how the Canadian economy functions and interacts with the global economy. Topics include supply, demand, and price; elasticity and price regulation; production costs and decisions; market structures and pricing; national economic indicators, issues, performance, and policy; money, banking, and interest; unemployment and inflation; and the global environment of trade and finance.

Study Materials *EM1* is delivered online. Additional study materials include:

Parkin and Bade, *Economics: Canada in the Global Environment*, CGA First Edition (Toronto, Ontario: Pearson Education Canada Inc., 2010)

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the course modules)

		Level of Competence
1.	INTRODUCTION TO THE STUDY OF ECONOMICS	
	1.1 What is economics?	1
	1.2 Making and using graphs	3
	1.3 The production possibilities frontier	1
	1.4 Demand	1
	1.5 Supply	1
	1.6 Price determination	1
	1.7 Understanding graphs in economics	1
2.	ELASTICITY AND PRICE REGULATION	
	2.1 Price elasticity of demand	1
	2.2 Other elasticities of demand	2
	2.3 Price elasticity of supply	1
	2.4 Consumer and producer surpluses	2
	2.5 Price regulation	1
	2.6 Economics and ethics	1
3.	PRODUCTION COSTS	
	3.1 The firm's economic problem	1
	3.2 Efficiency of firms	1
	3.3 The firm's constraints and short-run costs	1
	3.4 Economies of scale and long-run costs	2
4.	MARKET STRUCTURES: COMPETITION AND MONOPOLY	
	4.1 Types of market structure	1
	4.2 Perfect competition	1
	4.3 Other aspects of perfect competition	2
	4.4 Monopoly	1
	4.5 Price discrimination and other monopoly issues	2
	4.6 Monopoly regulation	2

5.	MARKET STRUCTURES: MONOPOLISTIC COMPETITION AND OLIGOPOLY; WAGE RATE DETERMINATION	
5.1	Definition of monopolistic competition and oligopoly	1
5.2	Price, output, and efficiency in monopolistic competition	1
5.3	Price/profit strategies of firms in an oligopolistic industry	1
5.4	Wage rate determination	2
6.	INTRODUCTION TO MACROECONOMIC INDICATORS	
6.1	Gross domestic product	1
6.2	The unemployment rate	1
6.3	Inflation and the Consumer Price Index	1
6.4	Concept of potential GDP	1
7.	MONEY, BANKING, AND INTEREST RATES	
7.1	The market for loanable funds	1
7.2	Government impact on the loanable funds market	3
7.3	Definition of money	1
7.4	The banking system and money creation	1
7.5	Determination of interest rates	1
8.	EXPENDITURE DECISIONS	
8.1	Aggregate supply	1
8.2	Aggregate demand	1
8.3	Macroeconomic equilibrium	1
8.4	Expenditure plans	1
8.5	The multiplier	1
9.	UNEMPLOYMENT AND INFLATION	
9.1	Inflation cycles	1
9.2	The Phillips curve	2
9.3	Fiscal policy	1
9.4	Other multipliers	2
9.5	Monetary policy	1
9.6	Comparison of monetary and fiscal policies	1
10.	THE GLOBAL ENVIRONMENT	
10.1	Comparative advantage and gains from trade	1
10.2	Other trade topics	2
10.3	Balance of payments accounts	1
10.4	Foreign exchange markets	1
10.5	Thoughts beyond the text: Ethics and economics	1

Prerequisites	None
Calendar Description	The purpose of this course is to furnish students with the necessary tools to avoid potential legal problems, to recognize those situations calling for legal expertise, and to communicate more effectively with legal counsel. To that end, students are introduced to the Canadian legal system; tort law and professional liability; the principles of contract law; the law governing specific kinds of commercial contracts, including sales, insurance, and employment; debtor and creditor relations; and forms of business organization — agency, sole proprietorship, partnership, and incorporation.
Study Materials	<p><i>LW1</i> is delivered online. Additional study materials include:</p> <p>Richard A. Yates et al, J.E. Smyth et al, Mitchell McInnes et al, <i>Canadian Business Law</i>, CGA First Edition (Toronto, Ontario: Pearson Learning Solutions, 2012)</p> <p><i>Ethics Readings Handbook [ERH]</i>, Fourth Edition, CGA-Canada (provided electronically with the course modules)</p>

		Level of Competence
1.	THE CANADIAN LEGAL SYSTEM	
1.1	Nature of law	2
1.2	Categories of law	2
1.3	Origins of law	2
1.4	Sources of law	2
1.5	The law in Canada	2
1.6	Human rights law	2
1.7	The Canadian <i>Charter of Rights and Freedoms</i>	2
1.8	The system of courts	2
1.9	Using the courts	2
1.10	Legal costs	2
1.11	Alternatives to court action	2
1.12	Advantages and disadvantages of ADR	2
2.	TORT LAW AND PROFESSIONAL LIABILITY	
2.1	Tort law	2
2.2	The bases for liability in tort	2
2.3	Intentional torts to person or property	2
2.4	Intentional torts unique to business	2
2.5	Law of negligence	1
2.6	Award of damages for negligence	1
2.7	Professional liability	2
2.8	Professional liability for negligence	1
2.9	Professional organizations	2

		Level of Competence
3.	FORMATION OF THE CONTRACTUAL RELATIONSHIP — 1	
3.1	What is a contract?	2
3.2	Various types of contracts	1
3.3	Offer	1
3.4	Termination of an offer	1
3.5	Acceptance	1
3.6	Communication of acceptance and the postbox rule	1
3.7	Consideration	1
3.8	Invalid forms of consideration	1, 2, 3
3.9	The use of a seal	2
4.	FORMATION OF THE CONTRACTUAL RELATIONSHIP — 2	
4.1	Capacity to contract — Minors and infants	1
4.2	Capacity to contract — Insanity and drunkenness	1
4.3	Legality of object	1
4.4	Types of illegal contracts	1
4.5	Intention to create legal relations	1
4.6	The requirement of writing or form	1
5.	INTERPRETING THE CONTRACT AND TERMINATING THE CONTRACTUAL RELATIONSHIP	
5.1	Mistake	2
5.2	Contractual terms	2
5.3	Misrepresentation, duress, undue influence, and unconscionable transactions	2
5.4	Privity of contract	2
5.5	Assignment of contractual rights	2
5.6	Discharge by performance	1
5.7	Discharge by agreement	1
5.8	Discharge by frustration and operation of law	1
5.9	Discharge by breach	1
5.10	Remedies for breach	2
6.	SPECIAL CONTRACTS: SALES AND CONSUMER PROTECTION	
6.1	Contracts of sale — Introduction	1
6.2	Contracts of sale — Title and risk	1
6.3	Risk and title under the <i>Sale of Goods Act</i>	1
6.4	Contracts of sale — Implied conditions and warranties	1
6.5	Exemption clauses	1
6.6	Remedies for contracts of sale	2
6.7	Consumer protection legislation	2
7.	SPECIAL CONTRACTS: INSURANCE, EMPLOYMENT, AND LEASES	
7.1	The nature and types of contracts of insurance	2
7.2	The nature of an insurable interest	1
7.3	Requirement of utmost good faith	1
7.4	Subrogation	1
7.5	The employment relationship	1
7.6	Three types of employment relationships	2
7.7	Contracts of employment — Termination and discharge	1
7.8	Employee welfare legislation	2
7.9	Collective bargaining	2
7.10	Types of leases	2
7.11	Terms and rights in leasing	2

		Level of Competence
8.	DEBTOR AND CREDITOR RELATIONS	
8.1	Secured transactions — Traditional approach	1
8.2	Secured transactions — The <i>Personal Property Security Act</i>	1
8.3	Guarantees	2
8.4	The <i>Bank Act</i>	2
8.5	Bankruptcy and insolvency	2
8.6	Administration and settlement of a bankrupt's affairs	2
8.7	Negotiable instruments	2
9.	BUSINESS ORGANIZATIONS: AGENCY AND PARTNERSHIP	
9.1	The agency relationship	1
9.2	Creation and termination of an agency relationship	1
9.3	Duties of principal and agent in an agency relationship	1
9.4	Third-party rights under an agency contract	1
9.5	Sole proprietorship	1
9.6	The nature of a partnership	1
9.7	Liability of partners	1
9.8	Relations between partners	1
9.9	Limited partnerships and limited liability partnerships	2
10.	BUSINESS ORGANIZATIONS: CORPORATIONS	
10.1	Nature of a corporation	1
10.2	Methods of incorporation	2
10.3	Types of corporations	1
10.4	Corporate shares and bonds	2
10.5	Contractual capacity of a corporation	2
10.6	Corporate governance, directors, and officers	1
10.7	Shareholders — Rights	1
10.8	Shareholders — Protection	1
10.9	Shareholder agreements	2

Prerequisites None

Calendar Description In this course, students will acquire an understanding of data analysis that is essential in making sound business decisions. Topics covered in *QU1* include data and data presentation, probability, decision analysis, sampling distributions, applications of sampling and risk analysis, statistical estimation, hypothesis testing, regression and correlation, multiple regression, index numbers, time series, statistical decision theory, and an introduction to linear programming. Computer software is used to illustrate statistical concepts.

Study Materials *QU1* is delivered online. Additional study materials include:

Gerald Keller, *Statistics for Management and Economics*, Ninth Edition (South-Western Cengage Learning, 2012)

		Level of Competence
1.	DATA: DESCRIPTION AND PRESENTATION	
1.1	Introduction to statistics	2
1.2	Types of data	2
1.3	Charts for nominal-level data	2
1.4	Graphing techniques for interval data	2
1.5	Describing the relationship between two interval variables	2
2.	SUMMARY MEASURES	
2.1	Summation notation	2
2.2	Measures of central location	1
2.3	The geometric mean	1
2.4	Measures of variability	1
2.5	Measures of relative standing	2
2.6	Measures of association	1
3.	FUNDAMENTALS OF PROBABILITY	
3.1	Introduction to probability	1
3.2	Probability rules	1
3.3	Probability distributions	1
3.4	Binomial distribution	1
3.5	Poisson distribution	1
4.	NORMAL PROBABILITY DISTRIBUTION AND SAMPLING	
4.1	Normal probability distribution	1
4.2	The Student t distribution	1
4.3	Data collection and sampling	2
4.4	Sampling distribution of the mean	1

		Level of Competence
5.	SAMPLING DISTRIBUTIONS AND ESTIMATION	
5.1	Sampling distribution of the proportion	1
5.2	Estimation	1
5.3	Sample size determination	1
5.4	Introduction to hypothesis testing	1
6.	HYPOTHESIS TESTING	
6.1	Hypothesis tests on the mean — Population standard deviation unknown	1
6.2	Hypothesis tests on the proportion	1
6.3	Hypothesis tests on the difference between two means —Independent samples	1
6.4	Hypothesis tests on the difference between two means — Matched pairs	1
6.5	Hypothesis test on the difference between two proportions	1
7.	REGRESSION AND CORRELATION	
7.1	Simple linear regression	1
7.2	Assessing the model fit	1
7.3	Correlation	1
7.4	Multiple regression	1
8.	INDEX NUMBERS AND TIME SERIES	
8.1	Index numbers	1
8.2	Time series and forecasting	1
8.3	Trend analysis	1
9.	STATISTICAL DECISION THEORY	
9.1	Introduction to decision analysis	1
9.2	Decision analysis with additional information	1
9.3	Applying decision making under uncertainty	1
10.	LINEAR PROGRAMMING	
10.1	Solving linear equations and graphing linear inequalities	1
10.2	The linear programming model	1
10.3	Graphical sensitivity analysis	1
10.4	Using Excel Solver	1
10.5	Applications	2

Professional Application Courses

PA1: Issues in Professional Practice

PA2: Strategic Financial Management

Prerequisites Refer to regional calendar.

Calendar Description *PA1: Issues in Professional Practice* is one of two professional applications capstone courses in the CGA Program of Professional Studies, taken once Level 4 and the career option courses have been completed. *PA1* gives students valuable practice in demonstrating the professional competencies required of a newly certified CGA in preparation for the *PA1* examination.

PA1 presents an overview of issues in professional practice from the perspective of the accountant external to the organization providing business advisory services. The course emphasizes competencies from financial accounting, taxation, assurance, and ethics. Case studies give students an opportunity to integrate and apply knowledge acquired through the Education levels of the program. In addition, online discussion groups give students practice dealing with situations encountered by accounting professionals, and group-project work develops competencies in communication, teamwork, and time management.

The other professional applications capstone course is *PA2: Strategic Financial Management*. In *PA2*, issues are addressed from the perspective of the accountant internal to the organization.

Study Materials *PA1* is delivered online.

1. CASE ANALYSIS APPROACH

- 1.1 Overview of the writing process
- 1.2 Overview of case analysis
- 1.3 Problem identification
- 1.4 Problem analysis
- 1.5 Generating alternatives
- 1.6 Decision criteria
- 1.7 Decision making
- 1.8 Avoiding pitfalls in case analysis

2. RESPONDING TO MULTIPLE-CHOICE QUESTIONS

- 2.1 Purpose and format of multiple-choice questions
- 2.2 Understanding multiple-choice questions
- 2.3 Design of multiple-choice questions
- 2.4 How to approach multiple-choice questions
- 2.5 Practice techniques

3. CRITICAL THINKING AND THE CASE ANALYSIS PROCESS

- 3.1 Introduction to critical thinking
- 3.2 Analytical approach to critical thinking
- 3.3 Validating accuracy of truth from an information source
- 3.4 Responding to short cases

4. APPLYING CASE ANALYSIS TECHNIQUES TO COMPREHENSIVE CASE QUESTIONS

- 4.1 Planning your case work
- 4.2 Assessing the case type
- 4.3 Ranking issues and planning your response
- 4.4 Communication and professionalism
- 4.5 Practice techniques

5. PUBLIC PRACTICE AND ISSUES IN PUBLIC PRACTICE

- 5.1 Public practice
- 5.2 Professional judgment
- 5.3 Professional competence
- 5.4 Exercising skepticism
- 5.5 Privacy and confidentiality

6. CORPORATE GOVERNANCE AND ETHICS

- 6.1 Corporate governance
- 6.2 The company's responsibility to stakeholders
- 6.3 Corporate governance and controls
- 6.4 Handling ethical issues within cases

7. INFORMATION TECHNOLOGY TRENDS

- 7.1 Business continuity planning and disaster recovery planning
- 7.2 Information breach
- 7.3 Cyber crime
- 7.4 IT corporate governance

8. CURRENT AND EMERGING ISSUES

- 8.1 Independence rules for assurance engagements
- 8.2 Cloud computing
- 8.3 Transition to IFRS and CAS
- 8.4 Money laundering

9. COMPREHENSIVE CASE PRACTICE: PART 1

- 9.1 Comprehensive case examples

10. COMPREHENSIVE CASE PRACTICE: PART 2

- 10.1 Comprehensive case examples
- 10.2 Practice cases
- 10.3 Practice examinations

PREREQUISITE COURSE MATERIAL

- Course refreshers
- Module summaries

GAAP/GAAS UPDATES

Prerequisites Refer to regional calendar.

Calendar Description *PA2: Strategic Financial Management* is one of two professional applications capstone courses in the CGA Program of Professional Studies, taken once Level 4 and the career option courses have been completed. *PA2* gives students valuable practice in demonstrating the professional competencies required of a newly certified CGA in preparation for the *PA2* examination.

PA2 provides an overview of strategic financial management from the perspective of the financial manager internal to the organization. The course emphasizes competencies from financial accounting, management accounting, finance, and ethics. Case studies give students an opportunity to integrate and apply knowledge acquired through the Education levels of the program. In addition, online discussion groups offer practice dealing with situations encountered by accounting professionals, and group project work develops competencies in communication, teamwork, and time management.

The other professional applications capstone course is *PA1: Issues in Professional Practice*. In *PA1*, issues are addressed from the perspective of the accountant external to the organization providing business advisory services.

Study Materials *PA2* is delivered online.

- 1. CRITICAL THINKING AND ANALYSIS**
 - 1.1 Overview of the writing process
 - 1.2 Overview of case analysis
 - 1.3 Introduction to critical thinking
 - 1.4 Critical thinking: An analytical approach to problem identification
 - 1.5 Validating accuracy of truth from an information source
 - 1.6 Problem analysis
 - 1.7 Generating alternatives and decision criteria
 - 1.8 Decision making
 - 1.9 Avoiding pitfalls in case analysis
 - 1.10 Responding to short cases

- 2. RESPONDING TO MULTIPLE-CHOICE QUESTIONS**
 - 2.1 Purpose and format of multiple-choice questions
 - 2.2 Understanding multiple-choice questions
 - 2.3 Design of multiple-choice questions
 - 2.4 How to approach multiple-choice questions
 - 2.5 Practice techniques

- 3. APPLYING CASE ANALYSIS TECHNIQUES TO COMPREHENSIVE CASE QUESTIONS**
 - 3.1 Planning your case work
 - 3.2 Assessing the case type
 - 3.3 Ranking issues and planning your response
 - 3.4 Communication and professionalism
 - 3.5 Case analysis practice techniques

- 4. STRATEGIC APPROACH**
 - 4.1 Three strategy-making tasks
 - 4.2 Tools for assessing the competitive environment
 - 4.3 Adversarial ethics
 - 4.4 Relationship between strategies at all levels of the organization
 - 4.5 Strategic leadership
 - 4.6 Controls

- 5. CORPORATE GOVERNANCE AND ETHICAL ISSUES**
 - 5.1 Corporate social responsibility
 - 5.2 The company's responsibility to stakeholders
 - 5.3 Moral management and stakeholders
 - 5.4 Corporate governance and controls
 - 5.5 Unethical corporate behaviour
 - 5.6 Importance of strategic financial management
 - 5.7 Handling ethical issues within cases

- 6. STRATEGIC COST MANAGEMENT**
 - 6.1 Strategic cost management
 - 6.2 Value chain analysis
 - 6.3 Strategic positioning analysis
 - 6.4 Cost driver analysis
 - 6.5 Shareholder value analysis

- 7. CHANGE, LEADERSHIP, AND INTERPERSONAL SKILLS**
 - 7.1 Implementing and managing change
 - 7.2 Why employees resist change
 - 7.3 Role of leadership in organizational change
 - 7.4 Overcoming resistance to change

- 8. PERFORMANCE MEASUREMENT, IT STRATEGY, AND CONTINGENCY PLANNING**
 - 8.1 Financial performance measurement and its limitations
 - 8.2 Non-financial performance measures
 - 8.3 Evaluation of strategy
 - 8.4 IT strategy and the role of the financial manager
 - 8.5 Business continuity planning and contingency and disaster recovery

- 9. COMPREHENSIVE CASE PRACTICE: PART 1**
 - 9.1 Comprehensive case example

- 10. COMPREHENSIVE CASE PRACTICE: PART 2**
 - 10.1 Comprehensive case example
 - 10.2 Practice examinations
 - 10.3 Practice cases: Annotated solutions

PREREQUISITE COURSE MATERIAL

- Course refreshers
- Module summaries

GAAP/GAAS UPDATES

Computer Tutorial

Computer Tutorial 3: Accounting Using Sage Accpac ERP [CT3]

Prerequisites	None
Calendar Description	This computerized accounting tutorial covers the application of the award-winning accounting system Sage Accpac. Students learn to create a chart of accounts; edit and enter account number information; create, edit, and manage transaction batches; post transaction batches; and make adjustments to and close the general ledger. Students also learn to print trial balances and financial statements and to format financial statements, as well as learning the procedures necessary to set up a new Sage Accpac ERP data set.
Study Materials	Computer and printer meeting the minimum or recommended system requirements Microsoft Windows 7 or Windows Vista Service Pack 1 — English language versions only Microsoft Word and Excel 2007 or 2010 — 32 Bit version only Sage Accpac ERP CGA 5.6A

1. BASIC CONCEPTS OF A GENERAL LEDGER AND SAGE ACCPAC ERP CGA 5.6A

- 1.1 Journals and ledgers
- 1.2 Overview of a general ledger
- 1.3 The chart of accounts
- 1.4 Manual accounting systems
- 1.5 Computerized accounting systems
- 1.6 Introducing Accpac General Ledger
- 1.7 Installing the program and data files
- 1.8 Starting Sage Accpac ERP CGA 5.6A
- 1.9 The company desktop
- 1.10 Using a practice general ledger
- 1.11 Self-testing questions

2. WORKING WITH A CHART OF ACCOUNTS

- 2.1 Using an input window
- 2.2 The G/L Accounts window
- 2.3 Using Accpac Help
- 2.4 Printing an opening trial balance
- 2.5 Printing and reviewing the chart of accounts
- 2.6 Adding, modifying, and deleting accounts
- 2.7 Backing up the general ledger
- 2.8 Self-testing questions

- 3. MANAGING TRANSACTIONS**
 - 3.1 Accpac journal entries and transaction batches
 - 3.2 G/L Journal Entry window
 - 3.3 Viewing and printing a transaction batch
 - 3.4 Entering transactions
 - 3.5 Modifying a transaction batch
 - 3.6 Deleting a transaction batch
 - 3.7 Self-testing questions

- 4. POSTING TRANSACTION BATCHES**
 - 4.1 Batch status
 - 4.2 Backing up before posting
 - 4.3 Individual posting of batches
 - 4.4 Range posting of batches
 - 4.5 Correcting transaction errors after posting
 - 4.6 Self-testing questions

- 5. PRINTING REPORTS AND MAKING ADJUSTING ENTRIES**
 - 5.1 G/L reports
 - 5.2 Printing a transactions listing
 - 5.3 Printing a trial balance
 - 5.4 Adjusting entries
 - 5.5 Making an adjustment to a prior period
 - 5.6 Self-testing questions

- 6. DESIGNING AND PRINTING FINANCIAL STATEMENTS**
 - 6.1 Printing a financial statement
 - 6.2 Modifying a financial statement
 - 6.3 Modifying a specification file
 - 6.4 Creating a specification file
 - 6.5 Self-testing questions

- 7. MAINTAINING ACCPAC**
 - 7.1 A logical chart of accounts
 - 7.2 Maintenance procedures
 - 7.3 Operating procedures
 - 7.4 Month-end procedures
 - 7.5 Year-end procedures
 - 7.6 Starting a new fiscal year
 - 7.7 Internal controls
 - 7.8 Self-testing questions
 - 7.9 Taking stock

APPENDIX A: Installing Sage Accpac ERP CGA 5.6A

- A.1 Uninstalling existing Sage Accpac ERP CGA 5.3A
- A.2 Installing Microsoft SQL Server 2008 Express
- A.3 Installing Sage Accpac ERP CGA 5.6A
- A.4 User manuals for Accpac
- A.5 Uninstalling Sage Accpac ERP CGA 5.6A

APPENDIX B: Solutions to self-testing questions

APPENDIX C: Managing budget data

- C.1 Entering and editing budget data
- C.2 Viewing and printing budget data

APPENDIX D: Glossary

SAIT Courses

Business Process Integration [BP1/ACCT 493]

Project Management for Financial Managers [PM1/ACCT 487]

- Prerequisites** *Internet Applications [IA1/BCPT 383]*
E-Business [EE1/ACCT 480]
Database Management for Financial Managers [DMI/ACCT 483]
- Calendar Description** *Business Process Integration* focuses on enterprise systems and related technologies applied in a business setting. The goal of this course is to cultivate an appreciation of managerial and technical issues in business process integration. The course focuses on existing and emerging enterprise systems concepts, including supply chain management, customer relations management, and enterprise resource planning (ERP); however, it is not designed to teach students how to use any specific ERP software package. The course also provides guidance on business process integration for small- to medium-sized businesses.
- Study Materials** Beth Gold-Bernstein and William Ruh, *Enterprise Integration: The Essential Guide to Integration Solutions* (Boston, MA: Addison-Wesley, 2005)
- BP1* Internet CD
- 1. BUSINESS PROCESS INTEGRATION — AN INTRODUCTION**
 - 1.1 Background of business process integration
 - 1.2 Integration of disparate RDBMS
 - 1.3 Business process integration technologies
 - 1.4 Enterprise resource planning (ERP)
 - 1.5 Integration of enterprise systems
 - 1.6 Business drivers
 - 1.7 Process standards
 - 1.8 Module summary

 - 2. BUSINESS PROCESS REENGINEERING**
 - 2.1 Defining BPR and its concepts
 - 2.2 Methodology and measurement tools
 - 2.3 Success and failure factors
 - 2.4 BPR and continuous improvement
 - 2.5 Information technology in BPR
 - 2.6 Organizational change
 - 2.7 Module summary

 - 3. ENTERPRISE INTEGRATION — INTERNAL BUSINESS PROCESSES**
 - 3.1 From information systems to enterprise systems
 - 3.2 Functionality of ES
 - 3.3 Market overview of ES providers
 - 3.4 Making the business case for ES
 - 3.5 ES in support of corporate strategy
 - 3.6 Planning, selecting, and implementing ES
 - 3.7 Client-server architectures
 - 3.8 Module summary

- 4. ENTERPRISE INTEGRATION ARCHITECTURE AND STRATEGIES**
 - 4.1 Enterprise application integration — The market
 - 4.2 Service-oriented architecture (SOA) and service-oriented processes (SOP)
 - 4.3 Integration of inter-organizational ES-based workflows
 - 4.4 Concurrent product development and the evolution of BPR
 - 4.5 Rise of the virtual organization and Extended Enterprise
 - 4.6 Enterprise e-commerce — The next step
 - 4.7 Module summary

- 5. PRE-PLANNING THE BUSINESS PROCESS INTEGRATION STRATEGY**
 - 5.1 Pre-planning targets for systems and integration
 - 5.2 Customizing ES to fit the organizational culture
 - 5.3 Benchmarking and best practices
 - 5.4 Investments in IT
 - 5.5 IT governance
 - 5.6 Module summary

- 6. AN INTEGRATION STRATEGY**
 - 6.1 An integration strategy
 - 6.2 Standard application interfaces
 - 6.3 Markup languages
 - 6.4 XML: A de facto standard
 - 6.5 Extensible Business Reporting Language (XBRL)
 - 6.6 Module summary

- 7. ENTERPRISE INTEGRATION ARCHITECTURE**
 - 7.1 Start the strategy before the architecture
 - 7.2 The need for enterprise integration architecture
 - 7.3 Integration assessment and integration technologies
 - 7.4 Integration diagrams
 - 7.5 Module summary

- 8. TECHNICAL AND SERVICE INTEGRATION ARCHITECTURES**
 - 8.1 Introduction to architectures
 - 8.2 Technical integration architecture
 - 8.3 Service integration architecture
 - 8.4 SOA and event-driven service design
 - 8.5 SOA and services
 - 8.6 SOA and use case diagrams
 - 8.7 Module summary

- 9. INFORMATION AND PROCESS INTEGRATION ARCHITECTURES**
 - 9.1 Information integration architecture
 - 9.2 Metadata
 - 9.3 Process integration architecture
 - 9.4 BPR — A revisit
 - 9.5 Module summary

- 10. OUTSOURCING OF ENTERPRISE INTEGRATION**
 - 10.1 Shared services and business process outsourcing
 - 10.2 A decision framework
 - 10.3 Outsourcing manufacturing
 - 10.4 Outsourcing Internet services
 - 10.5 Outsourcing sales
 - 10.6 Outsourcing procurement
 - 10.7 Outsourcing human resources
 - 10.8 Module summary
 - 10.9 Concluding words

Prerequisites	<i>Organizational Behaviour Fundamentals [OBI/MGMT 240]</i> <i>Managing Information Systems [MS1]</i> <i>Network Management for Financial Managers [NM1/BCPT 385]</i> <i>Database Management for Financial Managers [DM1/ACCT 483]</i>
Calendar Description	An understanding of project management tools and their application is essential in today's business environment. <i>PMI</i> studies the defined set of project management procedures used to produce a consistent and effective management methodology. The course provides a comprehensive overview of the components that encompass project management; the processes involved in starting, controlling, managing, and successfully completing a project; project budgeting and planning; risk management; human factors; and strategies to mitigate systems development risks.
Study Materials	Schwalbe, <i>Information Technology Project Management</i> , Sixth Edition (Course Technology, Cengage Learning, 2009) <i>PMI</i> Internet CD Microsoft Project 2007 (trial version included with textbook)

1. INTRODUCTION TO PROJECT MANAGEMENT

- 1.1 Project management overview
- 1.2 Project success factor
- 1.3 Project management Internet resources
- 1.4 Project management careers
- 1.5 Project management education
- 1.6 Writing skills for project managers
- 1.7 Ethics in project management
- 1.8 Module summary

2. AN ORGANIZATIONAL PERSPECTIVE

- 2.1 Organizations as systems
- 2.2 Applying the systems approach to IT projects
- 2.3 Organizational structures
- 2.4 The project office
- 2.5 Life cycles and management reviews
- 2.6 Module summary

3. PROJECT INTEGRATION AND CHANGE MANAGEMENT

- 3.1 Project processes
- 3.2 Project integration
- 3.3 CPD in project planning
- 3.4 Integrated change control
- 3.5 Configuration management
- 3.6 Module summary

- 4. MICROSOFT PROJECT MANAGEMENT**
 - 4.1 Installation and introduction to MS Project
 - 4.2 Navigating around MS Project
 - 4.3 Project scope management
 - 4.4 Entering and tracking work efforts and events to build a WBS
 - 4.5 Project time management
 - 4.6 Project cost management
 - 4.7 Project human resources management
 - 4.8 Module summary

- 5. PROJECT SCHEDULING TECHNIQUES**
 - 5.1 WBS translated to work flow
 - 5.2 Network diagram
 - 5.3 Critical path method (CPM)
 - 5.4 Program evaluation and review technique (PERT)
 - 5.5 Comparing CPM and PERT
 - 5.6 Gantt charts
 - 5.7 Module summary

- 6. PROJECT SELECTION: A FINANCIAL VIEW**
 - 6.1 Cost estimation and cost controls
 - 6.2 Analytical techniques used to select IT proposals
 - 6.3 Recording project costs in MS Project
 - 6.4 Module summary

- 7. RISK MANAGEMENT IN IT PROJECTS**
 - 7.1 Introduction to risk management
 - 7.2 Risk management planning
 - 7.3 Risk identification
 - 7.4 Qualitative and quantitative risk analysis
 - 7.5 Risk response planning
 - 7.6 Risk monitoring and control
 - 7.7 Software support for risk management
 - 7.8 Critical success factors in project management
 - 7.9 Module summary

- 8. PROJECT QUALITY MANAGEMENT**
 - 8.1 Project quality management
 - 8.2 Project quality planning
 - 8.3 Project quality assurance
 - 8.4 Project quality control and software testing
 - 8.5 Modern quality management
 - 8.6 Cost of quality
 - 8.7 Module summary

- 9. PROJECT PROCUREMENT MANAGEMENT**
 - 9.1 The importance of project procurement management
 - 9.2 Plan purchases and acquisitions
 - 9.3 Plan contracting
 - 9.4 Requesting seller responses and selecting a response
 - 9.5 Contract administration and closure
 - 9.6 Module summary

- 10. HUMAN RESOURCE MANAGEMENT**
- 10.1 People management techniques
 - 10.2 Human resource planning
 - 10.3 Assembling the project team
 - 10.4 Developing and managing the project team
 - 10.5 Managing project related conflicts
 - 10.6 Managing stress
 - 10.7 Managing project expectations
 - 10.8 Ethical considerations
 - 10.9 Module summary

Laurentian H.B. Com Courses

Organizational Behaviour [OR1/COMM 2045]

Marketing Management [MM1/COMM 2035]

Operations Management [OM1/COMM 2055]

Strategic Management and Policy [SP1/COMM 4005]

Humanist Issues in Commercial Practice [HC1/COMM 4405]

Project Management [PT1/COMM 4506]

Risk Management [RK1/COMM 4736]

Prerequisites None

Calendar Description This introductory course gives students the knowledge and skills needed to be more effective in today's increasingly complex and diverse workplace environment. Through a study of individual, group, and organizational behaviour, students develop an appreciation of the human factors and workplace realities in modern organizations. This includes topics such as emotions, motivation, attitudes, decisions, team dynamics, organizational culture and behaviour, and more. *ORI* incorporates group discussions, cases, special projects, online resources, and assigned readings to enhance understanding of organizational behaviour theory and its applications.

Study Materials *ORI* is delivered online. Additional study materials include:

McShane and Steen, *Canadian Organizational Behaviour*, Eighth Edition (Toronto: McGraw-Hill Ryerson, 2012)

Ivey and Cohen, *ORI Cases*, McGraw-Hill, 2011

- 1. WHAT IS ORGANIZATIONAL BEHAVIOUR?**
 - 1.1 Rationale for studying organizational behaviour
 - 1.2 Business environment trends
 - 1.3 Four anchors of organizational behaviour knowledge
 - 1.4 Research in organizational behaviour

- 2. TEAM DYNAMICS**
 - 2.1 Groups, teams, and team effectiveness
 - 2.2 Ingredients of team effectiveness
 - 2.3 Self-directed work teams and virtual teams
 - 2.4 Team decision making

- 3. INDIVIDUAL BEHAVIOUR**
 - 3.1 MARS model of individual behaviour and performance
 - 3.2 Types of individual behaviour in the workplace
 - 3.3 Personality
 - 3.4 Values
 - 3.5 Ethics
 - 3.6 Values across cultures

- 4. PERCEPTIONS AND EMOTIONS**
 - 4.1 Self-concept
 - 4.2 The perceptual process, perceptual problems, and improving perception
 - 4.3 Emotions, attitudes, and behaviour in the workplace
 - 4.4 Job satisfaction and organizational commitment
 - 4.5 Stress: Its consequences, causes, and management

- 5. MOTIVATION AND APPLIED PERFORMANCE PRACTICES**
 - 5.1 Employee engagement, drives, needs, and motivation
 - 5.2 Expectancy theory, organizational behaviour modification, social cognitive theory, goal setting, and feedback
 - 5.3 Organizational justice
 - 5.4 Reward practices
 - 5.5 Job design
 - 5.6 Empowerment and self-leadership

- 6. LEADERSHIP**
 - 6.1 Leadership perspectives and the competency framework
 - 6.2 Behavioural and contingency perspectives
 - 6.3 Transformational and implicit leadership

- 7. DECISION MAKING, CREATIVITY, AND COMMUNICATION**
 - 7.1 The rational choice paradigm
 - 7.2 Employee involvement and creativity
 - 7.3 Communication model and channels
 - 7.4 Improving communication

- 8. POWER, POLITICS, AND CONFLICT**
 - 8.1 Power and contingencies
 - 8.2 Influence tactics and organizational politics
 - 8.3 Conflict process and management
 - 8.4 Structural conflict management and negotiation

- 9. ORGANIZATIONAL STRUCTURE**
 - 9.1 Division of labour and coordination
 - 9.2 Elements of organizational structure
 - 9.3 Forms of departmentalization
 - 9.4 Contingencies of organizational design

- 10. ORGANIZATIONAL CULTURE**
 - 10.1 Elements of organizational culture
 - 10.2 Deciphering organizational culture
 - 10.3 Merging organizational cultures
 - 10.4 Changing and strengthening organizational culture
 - 10.5 Organizational socialization

- 11. ORGANIZATIONAL CHANGE**
 - 11.1 Lewin's force field analysis model and resistance to change
 - 11.2 Unfreezing, changing, and refreezing
 - 11.3 Change agents, strategic visions, diffusing change, and approaches to organizational change
 - 11.4 Cross-cultural and ethical issues in organizational change

Prerequisites None

Calendar Description *MMI* is designed to give students an awareness and knowledge of the marketing function. Marketing is concerned with understanding the consumer and relating this understanding to the formulation of marketing strategies and practices. Students will cover the following major areas of study: the marketing concept, consumer behaviour, market segmentation, market forecasting, marketing research, and marketing strategy formulation. The concepts of marketing management are applied to problems and practices of the consumer, industrial, and international markets.

Study Materials *MMI* is delivered online. Additional study materials include:

Frederick G. Crane, Roger A. Kerin, Steven W. Hartley, and William Rudelius, *Marketing*, Eight Canadian Edition (McGraw-Hill Ryerson, 2011)

MMI Cases, McGraw-Hill, 2013

1. BASIC CONCEPTS OF MARKETING

- 1.1 Marketing — What is it?
- 1.2 Discovering and satisfying consumer needs
- 1.3 Customer expectations, experience, and social marketing
- 1.4 Ethics and social responsibility
- 1.5 Marketing strategy
- 1.6 The strategic marketing process

2. THE MARKETING ENVIRONMENT AND ETHICS

- 2.1 Marketing environment
- 2.2 Economic, technological, and regulatory forces
- 2.3 Social forces
- 2.4 Competitor analysis
- 2.5 Ethics and social responsibility in marketing

3. MARKET SEGMENTATION, TARGETING, AND POSITIONING

- 3.1 Marketing opportunities
- 3.2 What is a company's market?
- 3.3 Segmentation
- 3.4 Target segments
- 3.5 Positioning
- 3.6 Forecasting

- 4. BUYER BEHAVIOUR**
 - 4.1 Consumer behaviour
 - 4.2 Problem solving
 - 4.3 Psychological influences
 - 4.4 Socio-cultural influences
 - 4.5 Organizational buyers

- 5. MARKET RESEARCH**
 - 5.1 What is marketing research?
 - 5.2 Four-stage approach to marketing research
 - 5.3 Using the MIS to trigger action

- 6. PRODUCT PLANNING**
 - 6.1 Products and product classes
 - 6.2 New products
 - 6.3 Failure factors
 - 6.4 New product process and the product life cycle
 - 6.5 Branding a product
 - 6.6 Packaging and warranties: further strategic considerations
 - 6.7 Services
 - 6.8 Consumption of services
 - 6.9 Marketing services

- 7. PRICING**
 - 7.1 Pricing and value
 - 7.2 Price constraints and objectives
 - 7.3 Demand and price
 - 7.4 Break-even analysis
 - 7.5 Price setting
 - 7.6 Price variations
 - 7.7 Lawful pricing

- 8. DISTRIBUTION**
 - 8.1 Understanding marketing channels
 - 8.2 Channel choice
 - 8.3 Logistics
 - 8.4 Retailing
 - 8.5 The evolution of retailing

- 9. COMMUNICATION AND PERSONAL SELLING**
 - 9.1 Clear communication using appropriate elements
 - 9.2 Promotion planning
 - 9.3 Planning the communication program
 - 9.4 The role of personal selling
 - 9.5 Sales force management
 - 9.6 The impact of social networking on marketing

10. ADVERTISING, PUBLICITY, AND SALES PROMOTION

- 10.1 Two basic types of advertising
- 10.2 The program and media
- 10.3 Executing and evaluating the advertising program
- 10.4 Sales promotion and public relations

11. STRATEGIC MARKET PLANNING

- 11.1 Marketing planning
- 11.2 The marketing plan and implementation
- 11.3 The marketing organization
- 11.4 Evaluation methods
- 11.5 Marketing as a career

Prerequisites None

Calendar Description This introductory courses focuses on the strategic importance of activities collectively known as “operations” and the methods used to perform such activities. *OMI* introduces the concepts and practices of operations management to non-specialists. Students will develop the professional competence and skills to understand the role of operations management (OM); to understand the relationship between OM and other functions within an organization; to analyze OM decision issues in the context of overall organizational objectives; and to understand the scope and challenges faced in production systems.

The course gives students a solid grasp of essential tools and techniques for a broad range of subjects, while emphasizing a whole-system approach, which is an essential principle in operations management.

Study Materials *OMI* is delivered online. Additional study materials include:

Stevenson and Hojati, *Operations Management*, Fourth Canadian Edition (Toronto, Ontario: McGraw-Hill Ryerson, 2011)

1. Lesson 1 Operations management basics
Lesson 2 Competitiveness, strategy, and productivity
Lesson 3 Design of goods and services
2. Lesson 4 Capacity planning
Lesson 5 Process selection and facility layout
3. Lesson 6 Design of work systems
Lesson 7 Location planning and analysis
4. Lesson 8 Uncertainty and decision making
Lesson 9 Forecasting
5. Lesson 10 Waiting lines and simulation
Lesson 11 Resource allocation techniques
6. Lesson 12 Project management
Lesson 13 Process analysis
7. Lesson 14 Quality concepts
Lesson 15 Total quality management
8. Lesson 16 Performance assessment
Lesson 17 Supply chain management basics
9. Lesson 18 Inventory management
Lesson 19 Aggregate planning
10. Lesson 20 Material requirements planning
Lesson 21 Lean systems and JIT

Prerequisites

Marketing Management [MM1/COMM 2035]
Organizational Behaviour [OR1/COMM 2045]
Operations Management [OM1/COMM 2055]

Calendar Description

This strategy course introduces students to the process of strategic management in organizations from the perspective of top management, who are concerned with the overall long-term effectiveness of the organization. The course concepts are presented as a framework within which senior management takes an integrative approach to the various functional disciplines of accounting, finance, human resource management, marketing, and operations, in diagnosing and solving critical problems in complex situations. Although *SP1* emphasizes the senior management perspective, the course is equally relevant to functional specialists who are increasingly expected to demonstrate an understanding of the entire organization, and how their function contributes to the realization of the organization's mission and objectives.

Study Materials

SP1 is delivered online. Additional study materials include:

Arthur A. Thompson, Jr., A.J. Strickland III, and John E. Gamble,
Crafting and Executing Strategy: The Quest for Competitive Advantage, Seventeenth Edition (New York: McGraw-Hill Irwin, 2010)

- 1. STRATEGIC MANAGEMENT PROCESS OVERVIEW**
 - 1.1 Strategic management: Overview
 - 1.2 Case analysis in strategy

- 2. STRATEGY DEVELOPMENT**
 - 2.1 Strategy development: Introduction
 - 2.2 Developing strategic vision and establishing objectives
 - 2.3 Crafting strategy
 - 2.4 Factors that shape strategy

- 3. EXTERNAL AND INTERNAL ANALYSIS**
 - 3.1 Static perspective: Describing an industry and its competitive forces
 - 3.2 Dynamic perspective: Identifying change in an industry
 - 3.3 Sector dynamics: Mapping and profiling competitors
 - 3.4 Key success factors and attractiveness
 - 3.5 SWOT analysis
 - 3.6 Competitiveness and strategic fit

- 4. GENERIC COMPETITIVE STRATEGIES**
 - 4.1 Implications of competition on business strategy
 - 4.2 Strategies for low-cost leadership
 - 4.3 Differentiation as a component of business strategies
 - 4.4 Best-cost provider strategies
 - 4.5 Focused or market niche strategies
 - 4.6 Business expansion strategies

- 5. SUPPLEMENTING THE CHOSEN COMPETITIVE STRATEGY**
 - 5.1 Hierarchy of strategies
 - 5.2 Collaborative strategies
 - 5.3 Merger and acquisition strategies
 - 5.4 Integration strategies
 - 5.5 Outsourcing strategies
 - 5.6 Business strategies for specific market situations
 - 5.7 Constraints of strategy selection: Performance, resources, and risk

- 6. COMPETING IN FOREIGN MARKETS**
 - 6.1 Fundamental principles of international trade
 - 6.2 Why companies expand into foreign markets
 - 6.3 Strategies for entry into foreign markets
 - 6.4 Strategic alliances

- 7. STRATEGIC DIVERSIFICATION**
 - 7.1 Diversification and shareholder value
 - 7.2 Strategies for entering new businesses
 - 7.3 Identifying strategy and evaluating industry attractiveness
 - 7.4 Evaluating competitive strength, strategic fit, and resource fit
 - 7.5 Resource allocation and crafting a corporate strategy

- 8. RESOURCE BUILDING FOR STRATEGY EXECUTION**
 - 8.1 Strategy execution process
 - 8.2 Staffing the organization
 - 8.3 Building core competencies and capabilities
 - 8.4 Matching strategy with structure

- 9. MANAGING THE INTERNAL OPERATIONS**
 - 9.1 Analyzing the internal environment
 - 9.2 Resource allocation and strategy-supportive policies
 - 9.3 Continuous improvement
 - 9.4 Support systems and strategy-supportive rewards

- 10. CORPORATE CULTURE AND LEADERSHIP**
 - 10.1 Building a compatible corporate culture
 - 10.2 Strategic leadership

- 11. CORPORATE GOVERNANCE AND DISCLOSURE, ETHICAL BUSINESS STRATEGIES, SOCIAL RESPONSIBILITY, AND ENVIRONMENTAL SUSTAINABILITY**
 - 12.1 Where do ethical standards come from?
 - 12.2 Do company strategies need to be ethical?
 - 12.3 Why ethical strategies matter
 - 12.4 Strategy and social responsibility

- 12. PRACTICE EXAMINATION**

Prerequisites	None
Calendar Description	This course offers valuable insight into the cultural, social, political, and ethical influences on commercial practices and value-exchange from classical times to the present. The aim of the course is to build essential critical thinking skills, and give students a historical perspective on commercial exchange and economic thought.

Study Materials *HCI* is delivered online. Additional study materials include:

HCI Readings Book, First Edition, CGA-Canada, 2011

- 1. EARLY CULTURES AND THEIR ETHICS OF EXCHANGE**
 - 1.1 A land transaction in biblical times
 - 1.2 Economics and entrepreneurs in Wisdom literature
 - 1.3 Early laws and attitudes about the use of money and interest
 - 1.4 Origins of taxation and coinage
 - 1.5 The New Testament on wealth and the perversions of money
 - 1.6 Women's work and household economics

- 2. WEALTH, INTEREST, AND SOCIAL EQUITY IN MEDIEVAL COMMERCE**
 - 2.1 Reflections and projections in time
 - 2.2 Thomas Aquinas
 - 2.3 Changing attitudes toward interest and usury
 - 2.4 Utopias and dystopias
 - 2.5 Meanwhile, in Cathay
 - 2.6 Pre-industrial women's work

- 3. FROM SERVICE AND SHARING TO CASH AND SELF-INTEREST**
 - 3.1 Montaigne judges a fatal impact
 - 3.2 Francis Bacon on the price of money
 - 3.3 Merchant-venturing and marriage-venturing
 - 3.4 Human issues around a loan contract
 - 3.5 The measure and restraint of self-interest

- 4. PROPERTY, BANKING, COINAGE, AND TRADE**
 - 4.1 John Locke and the theory of labour as value
 - 4.2 Goldsmiths and the origins of modern banking
 - 4.3 The rise of national banking
 - 4.4 Coinage and re-coinage
 - 4.5 The image of trading

- 5. SPECULATION, GOLD, AND HUMAN VALUES**
 - 5.1 Investment fever
 - 5.2 John Law on currency and credit
 - 5.3 Economic colonialism and the Irish
 - 5.4 Isaac Newton and the philosopher's stone
 - 5.5 Two entrepreneurial women

- 6. INDUSTRIAL REVOLUTION AND INVISIBLE HANDS**
 - 6.1 David Hume and economic refinement
 - 6.2 Adam Smith and the moral sentiments of economics
 - 6.3 The problem of poverty
 - 6.4 Meanwhile, in North America
 - 6.5 Wollstonecraft and the rights of woman

- 7. ECONOMIC THEORIES: HUMAN REALITIES**
 - 7.1 The Haves and the Have-Nots
 - 7.2 Popular and polemical economics
 - 7.3 Rethinking laissez faire
 - 7.4 At home and at work with the labouring classes
 - 7.5 Women and children as labour in the factories

- 8. ONE COUNTRY — TWO NATIONS**
 - 8.1 Debtors' prisons and railway mania
 - 8.2 Industrial and utilitarian dystopias
 - 8.3 An age of "isms" and manifest change
 - 8.4 Karl Marx and the humanist tradition
 - 8.5 John Ruskin and the human spirit

- 9. OWNERSHIP, CONSUMPTION, AND INEQUALITIES IN THE GILDED AGE**
 - 9.1 The ethics of land ownership
 - 9.2 Conspicuous consumption and pecuniary emulation
 - 9.3 A captain of industry and a major of charity
 - 9.4 The spirit of accumulation in the gilded age
 - 9.5 The New Woman and male corporatism

- 10. GLOBAL ISSUES FOR HUMANITY**
 - 10.1 Paying for war and depression
 - 10.2 Statism, bureaucracies, and liberalism
 - 10.3 Inhumane and humane strategies for war and peace
 - 10.4 Checks and balances in Nature's household
 - 10.5 What's past is prologue: A review

Prerequisites None

Calendar Description This course is an introduction to project management. The project life cycle is studied, covering needs assessment, team building, planning, scheduling, budgeting, resource allocation, communication, and control. Students also learn how to write a proposal, a request for proposal, and an implementation plan that includes a control system.

Study Materials *PTI* is delivered online. Additional study materials include:

Jack Gido and James P. Clements, *Successful Project Management*, 5th ed. (Mason, Ohio: South-Western Cengage Learning, 2012).

1. THE LIFE OF A PROJECT

- 1.1 Project management concepts
- 1.2 Needs identification
- 1.3 The proposal

2. PROJECT PLANNING

- 2.1 Planning
- 2.2 Scheduling
- 2.3 Schedule control
- 2.4 Resource consideration
- 2.5 Probability consideration
- 2.6 Microsoft Project

3. PROJECT CONTROL

- 3.1 Cost planning and control
- 3.2 Managing risk
- 3.3 Closing the project

4. PEOPLE INVOLVED IN A PROJECT

- 4.1 The project manager
- 4.2 The project team

5. PROJECT DOCUMENTATION AND ORGANIZATIONAL STRUCTURE

- 5.1 Project communication and documentation
- 5.2 Project management organizational structures

6. CONCLUSION

Prerequisites None

Calendar Description This course introduces risk management as a concept and tool that is applicable to all types of organizations, with an emphasis on risk management in financial institutions. In our modern economy, with its constant, unpredictable changes, managers must be able to deal with both operational and financial risks. This course explores the various processes used to identify, analyze, and assess risks, and the different approaches to financial and operational controls needed to mitigate such risks. Among the topics covered are enterprise risk management, market risk, credit risk, liquidity risk, operational risk, value at risk (VaR), and insurance risk. This course is structured to broadly introduce the concepts and practices of risk management to non-specialists. While ethical considerations are equally important in developing a sustainable risk management solution, these will not be covered in this course because they are embedded into each functionality area of an organization.

Study Materials *RK1* is delivered online. Additional study materials include:

John C. Hull, *Risk Management and Financial Institutions*, 3rd Edition, © 2012, New Jersey: John Wiley & Sons

- 1. INTRODUCTION TO RISK MANAGEMENT AND FINANCIAL INSTITUTIONS**
 - 1.1 Introduction to risk management
 - 1.2 Banks
- 2. ENTERPRISE RISK MANAGEMENT AND OPERATIONAL RISK**
 - 2.1 Enterprise risk management
 - 2.2 Operational risk
- 3. INSURANCE COMPANIES, PENSION PLANS, MUTUAL FUNDS, AND HEDGE FUNDS**
 - 3.1 Insurance companies and pension plans
 - 3.2 Mutual funds and hedge funds
- 4. MANAGING MARKET RISK**
 - 4.1 The markets
 - 4.2 Short sells and derivatives
 - 4.3 Margins and clearing houses
 - 4.4 Other types of derivatives
- 5. VALUE AT RISK AND MODEL RISK**
 - 5.1 Value at risk
 - 5.2 Model risk
- 6. CREDIT AND LIQUIDITY RISK MANAGEMENT**
 - 6.1 Credit risk management
 - 6.2 Liquidity risk management

Laurentian University MBA Courses

Organizational Behaviour and Processes [OR2/COMM 5405]
Marketing Management and Planning [MM2/COMM 5305]
Operations Management [OM2/COMM 5605]
Strategy Formulation and Implementation [SP2/COMM 6005]
Leading by Design [OL2/COMM 6405]
Global Marketing Strategy [GM2/COMM 6305]
Research Methods in Management [RM2/COMM 6915]
Humanist Issues in Commercial Practice [HC1/COMM 4405]
Information Systems Strategy [MS2/COMM 4186]
Advanced Corporate Finance [FN2/COMM 4216]
Internal Auditing & Controls [MU1/COMM 4126]
Project Management [PT2/COMM 4506]
Risk Management [RK2/COMM 4736]

Prerequisites None

Calendar Description This course gives students the knowledge and skills needed to be more effective in today's increasingly complex and diverse workplace environment. Through a study of individual, group, and organizational behaviours, students develop an appreciation of the human factors and workplace realities in modern organizations. Among the topics covered are: emotions, motivation, attitudes, decisions, team dynamics, organizational culture, and behaviour. *OR2* incorporates group discussions, cases, special projects, online resources, and assigned readings to enhance learning of organizational behaviour theory and its applications.

Study Materials *OR2* is delivered online. Additional study materials include:

McShane and Steen, *Canadian Organizational Behaviour*, Eighth Edition (Toronto: McGraw-Hill Ryerson, 2012)

OR2 Cases, McGraw-Hill, 2010

1. WHAT IS ORGANIZATIONAL BEHAVIOUR?

- 1.1 Rationale for studying organizational behaviour
- 1.2 Business environment trends
- 1.3 Four anchors of organizational behaviour knowledge
- 1.4 Research in organizational behaviour

2. TEAM DYNAMICS

- 2.1 Groups, teams, and team effectiveness
- 2.2 Ingredients of team effectiveness
- 2.3 Self-directed work teams and virtual teams
- 2.4 Team decision making

3. INDIVIDUAL BEHAVIOUR

- 3.1 MARS model of individual behaviour and performance
- 3.2 Types of individual behaviour in the workplace
- 3.3 Personality
- 3.4 Values
- 3.5 Ethics
- 3.6 Values across cultures

4. PERCEPTIONS AND EMOTIONS

- 4.1 Self-concept
- 4.2 The perceptual process, perceptual problems, and improving perception
- 4.3 Emotions, attitudes, and behaviour in the workplace
- 4.4 Job satisfaction and organizational commitment
- 4.5 Stress: Its consequences, causes, and management

- 5. MOTIVATION AND APPLIED PERFORMANCE PRACTICES**
 - 5.1 Employee engagement, drives, needs, and motivation
 - 5.2 Expectancy theory, organizational behaviour modification, social cognitive theory, goal setting, and feedback
 - 5.3 Organizational justice
 - 5.4 Reward practices
 - 5.5 Job design
 - 5.6 Empowerment and self-leadership

- 6. LEADERSHIP**
 - 6.1 Leadership perspectives and the competency framework
 - 6.2 Behavioural and contingency perspectives
 - 6.3 Transformational and implicit leadership

- 7. DECISION MAKING, CREATIVITY, AND COMMUNICATION**
 - 7.1 The rational choice paradigm
 - 7.2 Employee involvement and creativity
 - 7.3 Communication model and channels
 - 7.4 Improving communication

- 8. POWER, POLITICS, AND CONFLICT**
 - 8.1 Power and contingencies
 - 8.2 Influence tactics and organizational politics
 - 8.3 Conflict process and management
 - 8.4 Structural conflict management and negotiation

- 9. ORGANIZATIONAL STRUCTURE**
 - 9.1 Division of labour and coordination
 - 9.2 Elements of organizational structure
 - 9.3 Forms of departmentalization
 - 9.4 Contingencies of organizational design

- 10. ORGANIZATIONAL CULTURE**
 - 10.1 Elements of organizational culture
 - 10.2 Deciphering organizational culture
 - 10.3 Merging organizational cultures
 - 10.4 Changing and strengthening organizational culture
 - 10.5 Organizational socialization

- 11. ORGANIZATIONAL CHANGE**
 - 11.1 Lewin's force field analysis model and resistance to change
 - 11.2 Unfreezing, changing, and refreezing
 - 11.3 Change agents, strategic visions, diffusing change, and approaches to organizational change
 - 11.4 Cross-cultural and ethical issues in organizational change

Prerequisites None

Calendar Description *MM2* is designed to give students awareness and knowledge of the marketing function. Marketing is concerned with understanding the consumer and translating this understanding into the formulation of marketing strategies and practices. Students will cover the following major areas of study: the marketing concept, consumer behaviour, market segmentation, market forecasting, marketing research, and marketing strategy formulation. The concepts of marketing management are applied to problems and practices of the consumer, industrial, and international markets.

Study Materials *MM2* is delivered online. Additional materials include:

Crane, Kerin, Hartley, Rudelius, *Marketing*, Eighth Canadian Edition (Toronto: McGraw-Hill Ryerson, 2011)

MM2 Cases, McGraw-Hill, 2013

1. BASIC CONCEPTS OF MARKETING

- 1.1 Marketing — What is it?
- 1.2 Discovering and satisfying consumer needs
- 1.3 Customer expectations, the customer's experience, and social marketing
- 1.4 Ethics and social responsibility
- 1.5 Marketing strategy
- 1.6 The strategic marketing process

2. THE MARKETING ENVIRONMENT AND ETHICS

- 2.1 The marketing environment
- 2.2 Economic, technological, and regulatory forces
- 2.3 Social forces
- 2.4 Competitor analysis
- 2.5 Ethics and social responsibility in marketing

3. MARKET SEGMENTATION, TARGETING, AND POSITIONING

- 3.1 Marketing opportunities
- 3.2 Identifying the company's market
- 3.3 Segmentation
- 3.4 Target segments
- 3.5 Positioning
- 3.6 Forecasting

4. BUYER BEHAVIOUR

- 4.1 Consumer behaviour
- 4.2 Problem solving
- 4.3 Psychological influences
- 4.4 Socio-cultural influences
- 4.5 Organizational buyers

5. MARKET RESEARCH

- 5.1 What is marketing research?
- 5.2 The four-stage approach to marketing research
- 5.3 Using the MIS to trigger action

- 6. PRODUCT PLANNING**
 - 6.1 Products and product classes
 - 6.2 New products
 - 6.3 Failure factors
 - 6.4 The new-product process and the product life cycle
 - 6.5 Branding a product
 - 6.6 Packaging and warranties: Further strategic considerations
 - 6.7 Services
 - 6.8 Consumption of services
 - 6.9 Marketing services

- 7. PRICING**
 - 7.1 Pricing and value
 - 7.2 Price constraints and objectives
 - 7.3 Demand and price
 - 7.4 Break-even analysis
 - 7.5 Price setting
 - 7.6 Price variations
 - 7.7 Lawful pricing

- 8. DISTRIBUTION**
 - 8.1 Understanding marketing channels
 - 8.2 Channel choice
 - 8.3 Logistics
 - 8.4 The nature of retailing
 - 8.5 The evolution of retailing

- 9. COMMUNICATION AND PERSONAL SELLING**
 - 9.1 Clear communication using appropriate elements
 - 9.2 Promotion planning
 - 9.3 Planning the communication program
 - 9.4 The role of personal selling
 - 9.5 Sales force management
 - 9.6 The impact of social media on marketing

- 10. ADVERTISING, PUBLICITY, AND SALES PROMOTION**
 - 10.1 Two basic types of advertising
 - 10.2 The program and the media
 - 10.3 Executing and evaluating the advertising program
 - 10.4 Sales promotion and public relations

- 11. STRATEGIC MARKET PLANNING**
 - 11.1 Marketing planning
 - 11.2 The marketing plan and its implementation
 - 11.3 The marketing organization
 - 11.4 Evaluation methods
 - 11.5 Marketing as a career

Prerequisites None

Calendar Description This introductory course focuses on the strategic importance of activities collectively known as “operations” and the methods used to perform such activities. *OM2* introduces the concepts and practices of operations management to non-specialists. Students will develop the professional competence and skills needed to understand the role of operations management (OM); to understand the relation between OM and other functions within an organization; to analyze OM decision issues in the context of overall organizational objectives; and to understand the scope of the challenges faced in production systems.

This course gives students a solid understanding of the tools and techniques essential to operations management and emphasizes a whole-system approach — an essential principle in operations management.

Study Materials *OM2* is delivered online. Additional study materials include:

Stevenson and Hojati, *Operations Management*, Fourth Canadian Edition (Toronto, Ontario: McGraw-Hill Ryerson, 2011)

Operations Management OM2/COMM 5605 Casebook, McGraw-Hill Custom Publishing, 2011

1. INTRODUCTION TO OPERATIONS MANAGEMENT

- 1.1 Production and operations management
- 1.2 Competitiveness, strategy, and productivity
- 1.3 Time-based strategies

2. FORECASTING

- 2.1 Forecasting methods
- 2.2 Elements of a good forecast
- 2.3 Forecasting and computers

3. PRODUCT AND SERVICE DESIGN

- 3.1 Competitiveness
- 3.2 Legal, ethical, and environmental issues
- 3.3 Key design considerations
- 3.4 Designing for services versus products

4. STRATEGIC CAPACITY PLANNING

- 4.1 The importance of capacity planning
- 4.2 Determinants of effective capacity
- 4.3 Process selection
- 4.4 Layout decisions

5. WORK SYSTEMS DESIGN

- 5.1 Job design
- 5.2 Methods analysis and improvement
- 5.3 The learning effect

- 6. LOCATION PLANNING AND ANALYSIS**
 - 6.1 The need for location decisions
 - 6.2 Factors affecting location choice
 - 6.3 Making location decisions

- 7. QUALITY CONTROL**
 - 7.1 The meaning of quality
 - 7.2 Quality management tools
 - 7.3 Quality control

- 8. SUPPLY MANAGEMENT**
 - 8.1 The need for supply management
 - 8.2 Managing the supply chain: strategic issues
 - 8.3 The role of purchasing

- 9. INVENTORY MANAGEMENT**
 - 9.1 Inventory control
 - 9.2 Just-in-time
 - 9.3 Lean operations

- 10. SCHEDULING**
 - 10.1 Operating environments
 - 10.2 Approaches to scheduling
 - 10.3 Improving schedules

Prerequisites

Marketing Management and Planning [MM2/COMM 5305]
Organizational Behaviour and Processes [OR2/COMM 5405]

Calendar Description

This strategy course introduces students to the process of strategic management in organizations from the perspective of top management, who are concerned with the overall long-term effectiveness of the organization. The course concepts are presented as a framework within which senior management takes an integrative approach to the various functional disciplines of accounting, finance, human resource management, marketing, operations, information technology, and research and development, in diagnosing and solving critical problems in complex situations. Although *SP2* emphasizes the senior management perspective, the course is equally relevant to functional specialists who are increasingly expected to demonstrate an understanding of the entire organization, and how their function contributes to the realization of the organization's mission and objectives.

Study Materials

SP2 is delivered online. Additional study materials include:

Gamble, J. E., A. A. Thompson, Jr., and M. A. Peteraf, *Essentials of Strategic Management: The Quest for Competitive Advantage*, Third Edition. New York: McGraw-Hill Irwin, 2013.

1. INTRODUCTION TO STRATEGY CONCEPTS

- 1.1 Strategy — Overview
- 1.2 Strategy-formulation process
- 1.3 Developing the strategic vision and mission statement
- 1.4 Establishing objectives
- 1.5 Steps to planning strategy
- 1.6 Strategy formulation in public and non-profit

2. EXTERNAL ANALYSIS

- 2.1 Static perspective — Describing an industry and its competitive forces
- 2.2 Dynamic perspective — Identifying change within an industry
- 2.3 Sector dynamics — Mapping and profiling competitors

3. INTERNAL ANALYSIS

- 3.1 Internal analysis — Overview of tools
- 3.2 Analyzing strengths and weaknesses — SWOT and TOWS
- 3.3 Portfolio analysis
- 3.4 Functional analysis
- 3.5 Competitiveness, core competencies, and strategic fit
- 3.6 Value-chain analysis and benchmarking

4. LAYERS OF STRATEGIC CHOICE

- 4.1 Strategic choice — Overview
- 4.2 Strategy in layers
- 4.3 Value-proposition strategies
- 4.4 Grand or business-level strategies

- 5. STRATEGIC OPTIONS — ENVIRONMENT-DRIVEN AND CORPORATE LEVEL**
 - 5.1 Environmental strategies
 - 5.2 Situational strategies — Attack and defence
 - 5.3 Corporate strategic choices
 - 5.4 Status-quo, cost containment, and retrenchment strategies

- 6. INTERNATIONAL, GLOBAL, AND DIVERSIFICATION STRATEGIES**
 - 6.1 International strategies — Background
 - 6.2 Expanding into foreign markets
 - 6.3 Managing international and global strategies
 - 6.4 International strategic alliances
 - 6.5 Diversification

- 7. EVALUATING AND REFLECTING ON STRATEGIC OPTIONS**
 - 7.1 Functional-level strategies
 - 7.2 Evaluation of alternatives
 - 7.3 Making a decision

- 8. IMPLEMENTATION — DECISION MAKING, STRUCTURING, AND STAFFING**
 - 8.1 Strategy implementation — Overview
 - 8.2 Implementation steps
 - 8.3 Resourcing strategies
 - 8.4 Organizational structure
 - 8.5 Staffing the organization

- 9. IMPLEMENTATION — PROCESSES, POLICIES, AND PROCEDURES**
 - 9.1 Chapter overview
 - 9.2 Supportive processes
 - 9.3 Information systems and communication
 - 9.4 Incentives and rewards

- 10. IMPLEMENTATION — MONITORING AND CHANGE**
 - 10.1 Chapter overview and leadership
 - 10.2 Creating a strategy-compatible corporate culture
 - 10.3 Managing change and continuous improvement
 - 10.4 Monitoring and evaluating results
 - 10.5 Integrated models

- 11. STRATEGY, ETHICS, AND SOCIAL RESPONSIBILITY**
 - 11.1 Ethics and strategic leadership
 - 11.2 Formulating ethical standards
 - 11.3 Ethics and company strategies
 - 11.4 Social responsibility and company strategies
 - 11.5 Incorporating ethics into strategy execution

Prerequisites

Organizational Behaviour and Processes [OR2/COMM 5405]

Calendar Description

Organizational design focuses on the macro-level issues of organizational environment, strategy, and design. In this course, students will develop an understanding of different organizational designs; that is, the formal arrangements that are intended to shape how work is to be done. The course analyzes the strengths and weaknesses of different organizational designs, illustrating the importance of choosing an appropriate design for a specific strategy. The international business context is emphasized, along with the challenges that senior managers face in creating and modifying an international strategy.

This course defines which organizational designs are usually appropriate for specific contingent situations. Students develop professional competencies and skills to deal with today's increasingly complex workplace environment by understanding the latest theories and concepts of organizational design. Students also learn to determine the substance of an organizational design problem and suggest potential solutions, and how to formulate recommendations based on an organizational analysis and professional, ethical judgment.

Study Materials

OL2 is delivered online. Additional study materials include:

Daft, *Organization Theory and Design*, Tenth Edition (Mason, Ohio: South-Western Cengage Learning, 2008)

Ivey, *OL2 Selected Readings and Cases*, CGA-Canada, 2011

1. GETTING FROM STRATEGY TO ORGANIZATIONAL EFFECTIVENESS

- 1.1 Definition of organizational design
- 1.2 Early history of organizational theory
- 1.3 Organizational designs are instruments for implementing a strategy
- 1.4 There is no one best way of organizing
- 1.5 Choosing the right design matters

2. STRUCTURAL FORMS AND VARIANTS

- 2.1 Functional design
- 2.2 M-Form design
- 2.3 Basic features of the M-Form design
- 2.4 Hybrid and matrix designs
- 2.5 Search for improvement

3. INTERORGANIZATIONAL RELATIONSHIPS

- 3.1 From adversarial relationships to partnerships
- 3.2 Perspectives on interorganizational relationships
- 3.3 Network design
- 3.4 Advantages and disadvantages
- 3.5 Leadership and management in the network organization
- 3.6 Virtual organizations
- 3.7 Importance of technology
- 3.8 Impact of technology

- 4. DESIGN IMPLICATIONS OF THE EXTERNAL ENVIRONMENT**
 - 4.1 Impact of uncertainty on departmental organization
 - 4.2 Mechanistic and organic designs
 - 4.3 Information technology and departmental design
 - 4.4 Managing differences between departments
 - 4.5 Resource dependence

- 5. GLOBALIZATION AND THE INTERNATIONAL ENVIRONMENT**
 - 5.1 Entering the global arena
 - 5.2 Designing structure to fit global strategy
 - 5.3 Global capabilities, coordination, and control mechanisms
 - 5.4 Global organizational designs

- 6. MANUFACTURING AND SERVICE TECHNOLOGIES**
 - 6.1 Manufacturing firms
 - 6.2 Service firms and other organizations
 - 6.3 Importance of PSFs
 - 6.4 Characteristics of PSFs
 - 6.5 Managerial professional business
 - 6.6 Technology, workflow, and job design

- 7. DECISION MAKING, INFORMATION TECHNOLOGY, AND CONTROL MECHANISMS**
 - 7.1 Decision-making process
 - 7.2 Individual decision making
 - 7.3 Organizational decision making
 - 7.4 Contingency decision-making framework and special decision circumstances
 - 7.5 Information technology and control

- 8. LIFE CYCLE, INNOVATION, AND CHANGE**
 - 8.1 Organizational life cycle
 - 8.2 Change at the organizational level
 - 8.3 Managing radical change — Overview
 - 8.4 Preparing disengagement from the status quo
 - 8.5 Mobilizing energies and capabilities
 - 8.6 Monitoring and institutionalizing success

- 9. CULTURE AND ETHICS**
 - 9.1 Organizational culture
 - 9.2 Organizational design and culture
 - 9.3 Ethical values in organizations
 - 9.4 Influence of leadership on culture and ethics
 - 9.5 Corporate culture and ethics in a global environment
 - 9.6 Course summary

Prerequisites

Marketing Management and Planning [MM2/COMM 5305]

Calendar Description

This is an elective course focusing on marketing strategy in the global environment and on how companies compete and grow in that environment. *GM2* covers strategy analysis and alternatives as well as issues in global marketing. Marketing strategy parallels business strategy in certain aspects; therefore, concepts such as competitive advantage and strategic positioning are also discussed. A global perspective involves the complexities that come with crossing oceans, borders, and cultures.

In this course, students develop professional competence and skills by considering the situation of a company relative to its environment; understanding the complexity imposed by global markets; using advanced marketing planning to develop alternative solutions, with supporting analysis; and planning, organizing, and controlling global marketing operations.

Study Materials

GM2 is delivered online. Additional study materials include:

Aaker, *Strategic Market Management*, Ninth Edition (Hoboken: John Wiley & Sons, 2011)

Kotabe and Helsen, *Global Marketing Management*, Fifth Edition (Hoboken: John Wiley & Sons, 2010)

1. STRATEGIC MARKET MANAGEMENT

- 1.1 What is a business strategy?
- 1.2 What is strategic market management?
- 1.3 The growing role of marketing in business strategy
- 1.4 External and customer analysis
- 1.5 Customer segmentation
- 1.6 Customer motivation

2. STRATEGIC ANALYSIS — COMPETITORS, THE MARKET, AND THE ENVIRONMENT

- 2.1 Identifying competitors — Customer-based versus strategic groups
- 2.2 Anticipating future competitors and assessing current competitors
- 2.3 Market analysis
- 2.4 Environmental analysis
- 2.5 Using scenarios to deal with uncertainty

3. GLOBAL MARKETING ENVIRONMENT AND COUNTRY ANALYSIS

- 3.1 Global economies, competitiveness, and cooperation
- 3.2 Foreign investment, technology, and competition
- 3.3 Regional economic arrangements and multinational corporations
- 3.4 The US dollar, international monetary system, and exchange rates
- 3.5 Balance of payments, turmoil, and monetary zones
- 3.6 Global cultural environment
- 3.7 Culture, marketing, organizations, and customers
- 3.8 Political environment

4. INTERNAL ANALYSIS AND SUSTAINABLE COMPETITIVE ADVANTAGE

- 4.1 Financial performance — Sales and profitability
- 4.2 Performance measurement — Beyond profitability
- 4.3 Assessing internal capabilities to prioritize external opportunities
- 4.4 From analysis to strategy
- 4.5 Sustainable competitive advantage
- 4.6 The role of synergy
- 4.7 Strategic commitment, opportunism and adaptability
- 4.8 Blended philosophies

5. BASES FOR STRATEGIES AND GROWTH

- 5.1 Value propositions
- 5.2 Quality and value
- 5.3 Brand equity
- 5.4 Brand identity
- 5.5 Energizing the business
- 5.6 Leveraging the business
- 5.7 New markets

6. GROWTH THROUGH NEW BUSINESS – MANAGING THE PORTFOLIO

- 6.1 The new business
- 6.2 The new business category
- 6.3 From innovation to invoice (ideas to market)
- 6.4 The business portfolio
- 6.5 Divestment or liquidation
- 6.6 Milking, prioritizing, trimming

7. GLOBAL MARKETING RESEARCH AND STRATEGY

- 7.1 Problem definition and data gathering
- 7.2 Market size and market information
- 7.3 Managing global marketing research
- 7.4 Implementing global segmentation
- 7.5 International segmentation approaches and scenarios
- 7.6 Country segmentation bases and positioning
- 7.7 Information technology and global marketing strategies
- 7.8 Global strategy
- 7.9 Strategies, interfaces, and regionalization

8. ENTRY AND PRODUCT DEVELOPMENT STRATEGIES

- 8.1 From domestic marketing to global marketing
- 8.2 Foreign market selection
- 8.3 Modes of entry, timing, and exiting markets
- 8.4 Global product policy — Product adaptation
- 8.5 Global product strategy — Diffusion of innovations
- 8.6 Global branding
- 8.7 Multinational product management
- 8.8 Marketing services globally

9. PRICING, PROMOTION, AND SALES MANAGEMENT

- 9.1 Foreign market pricing
- 9.2 Pricing under uncertain contexts
- 9.3 Pricing under specific international contexts
- 9.4 Cultural aspects of global advertising and promotion
- 9.5 Budgeting, creation, and media for global advertising
- 9.6 The international advertising context
- 9.7 Salesforce strategies in various cultural contexts
- 9.8 Training and supporting expatriates

10. LOGISTICS, DISTRIBUTION, AND EXPORT MANAGEMENT

- 10.1 Global logistics and distribution
- 10.2 Free-trade zones
- 10.3 Global retailing
- 10.4 Exporting
- 10.5 Details and government assistance in exporting
- 10.6 Imports and grey markets

11. MANAGING GLOBAL OPERATIONS

- 11.1 Global planning and design
- 11.2 Global brand management
- 11.3 Emerging markets
- 11.4 Entry and positioning strategies in emerging markets
- 11.5 Internet usage and structural barriers to e-commerce
- 11.6 Internet consumers
- 11.7 Internet ramifications for global marketing strategies

Prerequisites None

Calendar Description This course is designed to help management professionals enhance their skills in interpreting data. Students of *RM2* will propose strong research with the aim of receiving funding; design strong research; conduct valid research; analyze research findings in optimal ways; and communicate research clearly. Particular emphasis is placed on the preparation of effective business research proposals, scale construction and survey methods, successful data analysis and presentation, and the potential uses of advanced multivariate statistical techniques.

Study Materials *RM2* is delivered online. Additional study materials include:

Donald Cooper and Pamela Schindler, *Business Research Methods*, Tenth Edition (Toronto: McGraw-Hill Irwin, 2008)

SPSS II Student Version (included with textbook)

1. INTRODUCTION TO RESEARCH

- 1.1 Why study research?
- 1.2 The researcher's job
- 1.3 Actions that guarantee good research
- 1.4 Problems with using research in business (the bad news)
- 1.5 The scientific method
- 1.6 Arriving at ideas: Induction and deduction
- 1.7 The role of concepts and constructs in theory
- 1.8 Types of variables encountered in research
- 1.9 Developing research hypotheses
- 1.10 Theories and models

2. RESEARCH PLAN AND PROCESS

- 2.1 An overview of the research process
- 2.2 From management dilemma to management question
- 2.3 From research question to research design
- 2.4 Design aspects and types of evaluation
- 2.5 Framing the research proposal
- 2.6 The purpose of the research proposal
- 2.7 Types of research proposals
- 2.8 Research proposal — Background
- 2.9 Research proposal — Design
- 2.10 Research proposal — Supplements
- 2.11 Evaluating research proposals

3. DESIGNING RESEARCH

- 3.1 Ethical obligations
- 3.2 Ethical rights of the sponsor and researcher
- 3.3 Types of exploratory studies
- 3.4 Descriptive and causal studies
- 3.5 Employing controls
- 3.6 Introduction to sampling procedures
- 3.7 Random samples
- 3.8 Complex probability samples
- 3.9 Non-probability samples
- 3.10 Comparison of sample selection techniques

- 4. MEASUREMENT**
 - 4.1 Introduction to measurement
 - 4.2 Types of data and scales of measurement
 - 4.3 Poor measurement and sources of error
 - 4.4 Good measurement and sources of strength
 - 4.5 Reliability of measurement
 - 4.6 Practicality of measurement
 - 4.7 Introduction to measurement scales
 - 4.8 Rating scales
 - 4.9 Ranking scales
 - 4.10 Scale construction

- 5. SURVEY METHODS**
 - 5.1 The communication approach
 - 5.2 Introduction to the personal interview
 - 5.3 Improving the personal interview
 - 5.4 Problems with the personal interview
 - 5.5 The telephone interview
 - 5.6 The self-administered survey
 - 5.7 Instrument construction — Phase 1
 - 5.8 Instrument construction — Phase 2
 - 5.9 Instrument construction — Phase 3

- 6. SECONDARY DATA AND OBSERVATIONAL DATA**
 - 6.1 Exploring secondary data sources
 - 6.2 Evaluating information obtained from secondary data sources
 - 6.3 Searching bibliographic databases and the Internet
 - 6.4 Internal data warehouses
 - 6.5 The process of data mining
 - 6.6 Introduction to observational techniques of data gathering
 - 6.7 The relationship between observer and participant
 - 6.8 Types of observational studies
 - 6.9 Hidden or unobtrusive observational measurements
 - 6.10 The difference between qualitative and quantitative research
 - 6.11 Interviews
 - 6.12 Combining methodologies

- 7. EXPERIMENTAL DESIGNS**
 - 7.1 What is an experiment?
 - 7.2 Advantages and disadvantages of experimental designs
 - 7.3 Steps in conducting an experiment
 - 7.4 Threats to the validity of an experiment
 - 7.5 Characteristics of experimental designs
 - 7.6 Pre-experimental designs
 - 7.7 True experimental designs
 - 7.8 Complex features of experimental design
 - 7.9 Quasi-experimental designs
 - 7.10 An overview of experimental designs

- 8. DATA PRESENTATION**
- 8.1 Data editing
 - 8.2 Data coding
 - 8.3 Open-ended questions
 - 8.4 Data entry
 - 8.5 Frequency distributions and distribution shape
 - 8.6 Mean, standard deviation, skewness, and kurtosis of a distribution
 - 8.7 Pie charts, bar charts, histograms, and Pareto diagrams
 - 8.8 Boxplots
 - 8.9 Cross-tabulations
- 9. HYPOTHESIS TESTING**
- 9.1 Practical significance, statistical significance, and sampling
 - 9.2 Null and alternative hypotheses for one- and two-tailed tests
 - 9.3 Type I (alpha) and Type II (beta) error and power
 - 9.4 Rejecting or not rejecting (accepting) the null hypothesis
 - 9.5 Steps in the conduct of statistical tests
 - 9.6 The influence of scale of measurement on choice of statistical test
 - 9.7 Statistical tests for scores in a single group
 - 9.8 Statistical tests for two independent (unrelated) samples
 - 9.9 Statistical tests for two dependent (related or repeated) samples
 - 9.10 Statistical tests for two or more unrelated (independent) samples
 - 9.11 Statistical tests for two or more repeated (dependent) samples
- 10. RELATIONSHIPS**
- 10.1 An introduction to measures of relationship
 - 10.2 Plotting and interpreting scatterplots
 - 10.3 The Pearson correlation (r) for interval and ratio data
 - 10.4 The Spearman correlation (ρ) for ranked or ordinal data
 - 10.5 The coefficients that accompany a cross-tabulation
 - 10.6 Linear regression and the formula for the best-fit line
 - 10.7 Assumptions of a linear regression and diagnostics to evaluate their status
 - 10.8 Evaluating the results of a linear regression
 - 10.9 SPSS and linear regression (optional)
 - 10.10 Relationship does not guarantee causation
- 11. MULTIVARIATE STATISTICS**
- 11.1 Multiple regression
 - 11.2 Discriminant function analysis
 - 11.3 Multivariate analysis of variance
 - 11.4 LISREL — Structural equation modelling
 - 11.5 Conjoint analysis
 - 11.6 Factor analysis
 - 11.7 Cluster analysis
 - 11.8 Multidimensional scaling
- 12. COURSE SUMMARY**

Prerequisites None

Calendar Description This course offers valuable insight into the cultural, social, political, and ethical influences on commercial practices and value-exchange from classical times to the present. The aim of the course is to build essential critical-thinking skills and a historical perspective on commercial exchange and economic thought.

Study Materials *HC1* is delivered online. Additional study materials include:

HC1 Readings Book, First Edition, CGA-Canada, 2009

1. EARLY CULTURES AND THEIR ETHICS OF EXCHANGE

- 1.1 A land transaction in biblical times
- 1.2 Economics and entrepreneurs in Wisdom literature
- 1.3 Early laws and attitudes about the use of money and interest
- 1.4 Origins of taxation and coinage
- 1.5 The New Testament on wealth and the perversions of money
- 1.6 Women's work and household economics

2. WEALTH, INTEREST, AND SOCIAL EQUITY IN MEDIEVAL COMMERCE

- 2.1 Reflections and projections in time
- 2.2 Thomas Aquinas
- 2.3 Changing attitudes toward interest and usury
- 2.4 Utopias and dystopias
- 2.5 Meanwhile, in Cathay ...
- 2.6 Pre-industrial women's work

3. FROM SERVICE AND SHARING TO CASH AND SELF-INTEREST

- 3.1 Montaigne judges a fatal impact
- 3.2 Francis Bacon on the price of money
- 3.3 Merchant-venturing and marriage-venturing
- 3.4 Human issues around a loan contract
- 3.5 The measure and restraint of self-interest

4. PROPERTY, BANKING, COINAGE, AND TRADE

- 4.1 John Locke and the theory of labour as value
- 4.2 Goldsmiths and the origins of modern banking
- 4.3 The rise of national banking
- 4.4 Coinage and re-coinage
- 4.5 The image of trading

5. SPECULATION, GOLD, AND HUMAN VALUES

- 5.1 Investment fever
- 5.2 John Law on currency and credit
- 5.3 Economic colonialism and the Irish
- 5.4 Isaac Newton and the philosopher's stone
- 5.5 Two entrepreneurial women

- 6. INDUSTRIAL REVOLUTION AND INVISIBLE HANDS**
 - 6.1 David Hume and economic refinement
 - 6.2 Adam Smith and the moral sentiments of economics
 - 6.3 The problem of poverty
 - 6.4 Meanwhile, in North America ...
 - 6.5 Wollstonecraft and the rights of woman

- 7. ECONOMIC THEORIES: HUMAN REALITIES**
 - 7.1 The haves and the have-nots
 - 7.2 Popular and polemical economics
 - 7.3 Re-thinking laissez-faire
 - 7.4 At home and at work with the labouring classes
 - 7.5 Women and children as labour in the factories

- 8. ONE COUNTRY — TWO NATIONS**
 - 8.1 Debtors' prison and railway mania
 - 8.2 Industrial and utilitarian dystopias
 - 8.3 An age of "isms" and manifest change
 - 8.4 Karl Marx and the humanist tradition
 - 8.5 John Ruskin and the human spirit

- 9. OWNERSHIP, CONSUMPTION, AND INEQUALITIES IN THE GILDED AGE**
 - 9.1 The ethics of land ownership
 - 9.2 Conspicuous consumption and pecuniary emulation
 - 9.3 A captain of industry and a major of charity
 - 9.4 The spirit of accumulation in the gilded age
 - 9.5 The new woman and male corporatism

- 10. GLOBAL ISSUES FOR HUMANITY**
 - 10.1 Paying for war and depression
 - 10.2 Statism, bureaucracies, and liberalism
 - 10.3 Inhumane and humane strategies for war and peace
 - 10.4 Checks and balances in nature's household
 - 10.5 What's past is prologue: A review

Prerequisites	<i>Managing Information Systems [MS1]</i>
Calendar Description	<i>MS2 is an advanced course in the analysis, design, and implementation of computer-based information systems, presented from a strategic management perspective. It is intended for students looking to enhance their skills in the role of IS/IT in strategic planning, competitive advantage, and business transformation; identifying systems requirements; the systems development life cycle and systems analysis; systems and process design; systems implementation, testing and support; Internet technologies, extranet and intranet; e-commerce and EDI; managing telecommunications and networks; IT operational and security issues; and the human side of IS change management.</i>

Study Materials	<i>MS2 is delivered online. Additional study materials include:</i> <i>Laudon, Laudon, and Brabston, <i>Management Information Systems: Managing the Digital Firm</i>, Fifth Canadian Edition (Custom Publication: Pearson Learning Solutions, 2013)</i> <i>MS2 Casebook, Pearson Custom Business Resources (Pearson Learning Solutions, 2011)</i> <i>Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada (provided electronically with the course modules)</i>
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- 1. STRATEGIC IMPORTANCE OF IS**
 - 1.1 IS as an integral part of strategic planning
 - 1.2 IS for competitive advantage
 - 1.3 IS to achieve business transformation
 - 1.4 IS and globalization
 - 1.5 Managing IS human resources
 - 1.6 IS's rapid pace of change
 - 1.7 The ethics of information provision for CGAs

- 2. INFORMATION TECHNOLOGY GOVERNANCE — ORGANIZATION AND PLANNING FOR IS**
 - 2.1 IT governance
 - 2.2 Short- and long-range technology planning
 - 2.3 Data and information management issues
 - 2.4 IS economics
 - 2.5 Developing an IS strategic plan

- 3. SYSTEMS DEVELOPMENT OVERVIEW AND ISSUES**
 - 3.1 Systems development
 - 3.2 Systems development methods and techniques
 - 3.3 Make or buy decisions
 - 3.4 Acquisition of software and hardware
 - 3.5 Vendor selection and contractual issues
 - 3.6 Project management
 - 3.7 Feasibility and cost-benefit analyses

- 4. SYSTEMS AND ANALYSIS DESIGN**
 - 4.1 Analysis and design overview
 - 4.2 Systems analysis: Requirements gathering
 - 4.3 Process modelling: Data flow diagrams
 - 4.4 Data modelling: Entity relationship diagrams
 - 4.5 Logic modelling: Structured English
 - 4.6 Use case analysis
 - 4.7 Systems design
 - 4.8 Systems analysis and design in smaller organizations
 - 4.9 Ethical issues in systems development

- 5. SYSTEMS IMPLEMENTATION, TESTING, AND SUPPORT**
 - 5.1 Systems installation and conversion
 - 5.2 Testing in systems implementation
 - 5.3 Quality assurance in system development
 - 5.4 Systems maintenance
 - 5.5 System enhancement and reengineering
 - 5.6 Legacy systems issues
 - 5.7 Measuring system benefits

- 6. NETWORKS OF NETWORKS: INTERNET, EXTRANET, INTRANET, AND WEB 2.0**
 - 6.1 The Internet as a business tool
 - 6.2 Use of the Internet to streamline operations
 - 6.3 Technologies to support decisions and virtual meetings
 - 6.4 Intranet and extranet
 - 6.5 Strategic uses of Internet technologies
 - 6.6 Web 2.0 and beyond

- 7. ELECTRONIC COMMERCE AND EDI**
 - 7.1 E-business, e-commerce, and e-service
 - 7.2 E-business opportunities and challenges
 - 7.3 Planning e-commerce operations
 - 7.4 Funding issues
 - 7.5 Security, privacy, taxation, and jurisdictional issues
 - 7.6 Electronic data interchange and XML
 - 7.7 Web-based reporting and XBRL

- 8. MANAGING TELECOMMUNICATIONS AND NETWORKS**
 - 8.1 Overview of telecommunications
 - 8.2 Strategic uses of telecommunications
 - 8.3 Network basics
 - 8.4 Trends in network management
 - 8.5 Network security issues
 - 8.6 Planning and managing wireless networks
 - 8.7 Remote computing management issues

- 9. IS OPERATIONAL AND SECURITY ISSUES**
 - 9.1 Outsourcing and outsourcing models
 - 9.2 IS security: Threats and vulnerability
 - 9.3 Dealing with security threats
 - 9.4 Role of auditing in IS security
 - 9.5 Ethical issues

- 10. HUMAN SIDE OF IS MANAGEMENT**
- 10.1 Managing internal and external resources
 - 10.2 Change management
 - 10.3 End-user computing and training issues
 - 10.4 Managing expectations
 - 10.5 Social responsibility

Prerequisites*Corporate Finance Fundamentals [FN1]***Calendar Description**

This advanced finance course provides an in-depth study of issues and tools that financial managers use in making sound corporate financing decisions. Topics include financial markets and portfolio risk; capital budgeting under uncertainty; long-term sources of funds; capital structure and dividend policy; special financing and investment decisions; introduction to the valuation of corporations; treasury risk management; futures, forwards, options, and swaps; and financial planning.

Study Materials

FN2 is delivered online. Additional study materials include:

FN2 Readings Book, CGA-Canada, 2014

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada
(provided electronically with the course modules)

FOUNDATION REVIEW

- FR.1 Time value of money (with calculator)
- FR.2 Term structure of interest rates
- FR.3 Valuation of bonds, preference shares, and ordinary shares
- FR.4 Weighted average cost of capital
- FR.5 Statistical concepts
- FR.6 Cash management concepts
- FR.7 Financial analysis

1. FINANCIAL MARKETS AND PORTFOLIO RISK

- 1.1 Transferring wealth
- 1.2 Investing in real assets
- 1.3 Investment and consumption decisions
- 1.4 Market efficiency
- 1.5 Estimating portfolio return and risk
- 1.6 Efficient portfolios and the capital market line
- 1.7 Risk and return of a single security — CAPM

2. CAPITAL BUDGETING UNDER UNCERTAINTY

- 2.1 Net present value and internal rate of return
- 2.2 Estimating cash flows
- 2.3 Calculating net present value
- 2.4 Other valuation methods
- 2.5 Economically dependent projects
- 2.6 Adjusting for inflation
- 2.7 Capital budgeting and systematic risk
- 2.8 Capital budgeting and total risk
- 2.9 Capital rationing
- 2.10 Capital budgeting planning and control
- 2.11 Corporate governance and agency issues

- 3. LONG-TERM SOURCES OF FUNDS**
 - 3.1 Commercial loans
 - 3.2 Lending ethics
 - 3.3 Bonds
 - 3.4 Bond refinancing
 - 3.5 Preferred shares
 - 3.6 Preferred share refinancing
 - 3.7 Ordinary shares
 - 3.8 Warrants and convertibles
 - 3.9 Issuing securities
 - 3.10 Rights offerings

- 4. CAPITAL STRUCTURE AND DIVIDEND POLICY**
 - 4.1 Unlevered versus levered firms
 - 4.2 Capital structure theory in perfect markets
 - 4.3 Taxes and other influences on capital structure
 - 4.4 Bankruptcy costs
 - 4.5 Setting the optimal capital structure
 - 4.6 Dividend policies — Theory and practice
 - 4.7 Making dividend payments
 - 4.8 Cash dividend alternatives

- 5. SPECIAL FINANCING AND INVESTMENT DECISIONS**
 - 5.1 Adjusted present value method
 - 5.2 Weighted average cost of capital method
 - 5.3 Equity residual method
 - 5.4 Comparison of APV, WACC, and ERM
 - 5.5 Leasing
 - 5.6 Making the lease-versus-purchase financing decision

- 6. INTRODUCTION TO VALUATION OF CORPORATIONS**
 - 6.1 Project financing
 - 6.2 Raising venture capital and stages of financing
 - 6.3 Introduction to mergers and acquisitions and leveraged buyouts
 - 6.4 Evaluating merger and leveraged buyout targets
 - 6.5 Valuation using discounted cash flow methods
 - 6.6 Valuation using operating cash flows
 - 6.7 Valuation using free cash flows to the firm
 - 6.8 Valuation using free cash flows to equity
 - 6.9 Valuation using dividend growth models
 - 6.10 Valuation using book value plus adjustments
 - 6.11 Valuation using price multiples
 - 6.12 Agency and ethical issues for mergers and acquisitions

- 7. TREASURY RISK MANAGEMENT**
 - 7.1 Interest-rate risk
 - 7.2 Foreign-exchange and commodity-price risk
 - 7.3 Measuring a security's interest-rate risk using duration
 - 7.4 Measuring portfolio risk using duration
 - 7.5 Measuring interest-rate risk using gap analysis
 - 7.6 Measuring risk exposure using sensitivity and scenario analyses
 - 7.7 Approaches to risk management
 - 7.8 Measuring risk using value at risk
 - 7.9 International trade financing

- 8. FUTURES, FORWARDS, AND SWAPS**
 - 8.1 Futures and forwards
 - 8.2 Pricing futures
 - 8.3 Hedging with futures and forwards
 - 8.4 Swaps
 - 8.5 Ethics in the derivatives market
 - 8.6 Treasury risk management case

- 9. OPTIONS**
 - 9.1 The options market
 - 9.2 Pricing options
 - 9.3 Corporate securities with options
 - 9.4 Hedging with options and the costs of hedging
 - 9.5 Ethical considerations in the options market
 - 9.6 Integrated case

- 10. FINANCIAL PLANNING**
 - 10.1 The financial planning process
 - 10.2 Forecasting
 - 10.3 Pro forma financial statements
 - 10.4 Short-term financial planning
 - 10.5 Short-term versus long-term financing
 - 10.6 Financial ratio analysis
 - 10.7 Long-term financial planning model
 - 10.8 Strategic decisions and ethical considerations

Prerequisites *External Auditing [AU1]*

Calendar Description This course covers the objectives, concepts, principles, and techniques of internal auditing. Students who take *MU1* will be well prepared to play a lead role on the internal auditing team of a private or public organization. Topics covered in the course include the role of the internal auditor; internal auditing standards; types of audits; enterprise risk management; planning the internal audit; the examination phase of internal auditing; reporting audit observations and monitoring; the impact of information technology on internal auditing; internal audit of purchasing, production, human resources management, marketing, financial management and strategic planning; and internal auditing in the public sector and non-profit organizations. Computer software is used to illustrate concepts and offer practical, hands-on experience.

Study Materials *MU1* is delivered online. Additional study materials include:

MU1 Selected Readings, Tenth Edition CGA-Canada, 2014

Ethics Readings Handbook [ERH], Fourth Edition, CGA-Canada
(provided electronically with the course modules)

Audit Command Language (ACL) for Windows v9.1 CGA

1. INTRODUCTION TO INTERNAL AUDITING

- 1.1 Definition of internal auditing
- 1.2 Scope of internal auditing
- 1.3 Functions of management
- 1.4 Enterprise risk
- 1.5 Role of the internal auditor
- 1.6 Types of internal audit assignments
- 1.7 Performance measurement
- 1.8 The ethical climate
- 1.9 Ethical considerations
- 1.10 Introduction to case analysis

2. INTERNAL AUDITING STANDARDS

- 2.1 Overview of internal auditing standards
- 2.2 Purpose, authority, and responsibility
- 2.3 Independence and objectivity
- 2.4 Proficiency and due professional care
- 2.5 Using outside service providers for internal audit work
- 2.6 Managing the internal audit department

3. RISK MANAGEMENT, CONTROL FRAMEWORKS, AND GOVERNANCE

- 3.1 Risk management
- 3.2 Role of the internal auditor
- 3.3 Risk assessment process
- 3.4 Control frameworks
- 3.5 Auditing using control frameworks
- 3.6 Control self-assessment and continuous auditing
- 3.7 Governance
- 3.8 Role of the audit committee
- 3.9 The *Sarbanes-Oxley Act of 2002*

- 4. PLANNING THE INTERNAL AUDIT**
 - 4.1 Internal auditing process
 - 4.2 Internal audit planning process
 - 4.3 Long-term planning — Overview
 - 4.4 Long-term planning — Risk assessment matrix
 - 4.5 Long-term planning — Case study
 - 4.6 Short-term (annual) audit planning
 - 4.7 Engagement planning
 - 4.8 Engagement planning — Case study

- 5. EXAMINATION PHASE OF THE INTERNAL AUDIT**
 - 5.1 Overview of the examination phase
 - 5.2 Preparing the audit work program
 - 5.3 Testing and evidence
 - 5.4 Developing audit criteria and preparing an audit program — Case study
 - 5.5 Computer-assisted audit techniques
 - 5.6 Generalized audit software
 - 5.7 Evaluating audit results
 - 5.8 Completing and reviewing audit files
 - 5.9 Internal auditing and fraud
 - 5.10 Conducting a fraud investigation
 - 5.11 Fraud in a technological environment

- 6. INTERNAL AUDIT COMMUNICATIONS AND REPORTING**
 - 6.1 Interviewing skills
 - 6.2 Purpose and objectives of internal audit reporting
 - 6.3 Standards for internal audit reports
 - 6.4 Contents of the internal audit report
 - 6.5 Presentation of the internal audit report
 - 6.6 Monitoring recommendations
 - 6.7 Internal audit reporting — Case study

- 7. INFORMATION TECHNOLOGY AUDITING**
 - 7.1 How IT affects the internal audit process
 - 7.2 IT auditing
 - 7.3 Risk in an IT environment
 - 7.4 IT control frameworks
 - 7.5 General controls
 - 7.6 Application controls
 - 7.7 Communications network controls
 - 7.8 Controls for end-user computing
 - 7.9 Emerging technologies and the auditor
 - 7.10 Impact of e-commerce

- 8. MARKETING, PURCHASING, AND PRODUCTION FUNCTIONS**
 - 8.1 Marketing
 - 8.2 Marketing audit — Case study
 - 8.3 Marketing audit — Data analysis
 - 8.4 Purchasing
 - 8.5 Purchasing audit — Case study
 - 8.6 Production
 - 8.7 Production audit — Case study

9. HUMAN RESOURCES MANAGEMENT, TREASURY, AND STRATEGIC PLANNING

- 9.1 Human resources management
- 9.2 Human resources planning audit — Case study
- 9.3 Human resources planning audit — Data analysis
- 9.4 Treasury
- 9.5 Treasury audit — Case study
- 9.6 Auditing the financial reporting process
- 9.7 Strategic planning
- 9.8 Strategic planning audit — Case study

10. INTERNAL AUDITING IN THE PUBLIC AND NOT-FOR-PROFIT SECTORS

- 10.1 Roles, activities, and risks in the public sector
- 10.2 Governance in the public sector
- 10.3 Legislative auditing — Role of the Auditor General
- 10.4 Internal auditing in the public sector
- 10.5 Comprehensive auditing
- 10.6 Roles, activities, risks, and governance in the not-for-profit sector
- 10.7 Internal audit considerations for NFPs

Prerequisites None

Calendar Description This course is an introduction to project management. The project life cycle is studied, covering needs assessment, team building, planning, scheduling, budgeting, resource allocation, communication, and control. Students learn how to write a proposal, a request for proposal, and an implementation plan that includes a control system.

Study Materials PT2 is delivered online. Additional study materials include:

Gido and Clements, *Successful Project Management*. Fifth Edition (South-Western Cengage Learning, 2012)

1. THE LIFE OF A PROJECT

- 1.1 Project management concepts
- 1.2 Needs identification
- 1.3 The proposal

2. PROJECT PLANNING

- 2.1 Planning
- 2.2 Scheduling
- 2.3 Schedule control
- 2.4 Resource consideration
- 2.5 Probability consideration
- 2.6 Microsoft Project

3. PROJECT CONTROL

- 3.1 Cost planning and control
- 3.2 Managing risk
- 3.3 Closing the project

4. PEOPLE INVOLVED IN A PROJECT

- 4.1 The project manager
- 4.2 The project team

5. PROJECT DOCUMENTATION AND ORGANIZATIONAL STRUCTURE

- 5.1 Project communication and documentation
- 5.2 Project management organizational structures

6. CONCLUSION

Prerequisites None

Calendar Description This course introduces risk management as a concept and tool that is applicable to all types of organizations, with an emphasis on risk management in financial institutions. In a modern economy, with its constant, unpredictable changes, managers must be able to deal with both operational and financial risks. This course explores the various processes used to identify, analyze, and assess risks, and the different approaches to financial and operational controls needed to mitigate such risks. Among the topics covered are enterprise risk management, market risk, credit risk, liquidity risk, operational risk, value at risk (VaR), and insurance risk. This course is structured to broadly introduce the concepts and practices of risk management to non-specialists. While ethical considerations are equally important in developing a sustainable risk management solution, these will not be covered in this course because they are embedded into each functionality area of an organization.

Study Materials RK2 is delivered online. Additional study materials include:

John C. Hull, *Risk Management and Financial Institutions*, 3rd Edition, © 2012, New Jersey: John Wiley & Sons

- 1. INTRODUCTION TO RISK MANAGEMENT AND FINANCIAL INSTITUTIONS**
 - 1.1 Introduction to risk management
 - 1.2 Banks
- 2. ENTERPRISE RISK MANAGEMENT AND OPERATIONAL RISK**
 - 2.1 Enterprise risk management
 - 2.2 Operational risk
- 3. INSURANCE COMPANIES, PENSION PLANS, MUTUAL FUNDS, AND HEDGE FUNDS**
 - 3.1 Insurance companies and pension plans
 - 3.2 Mutual funds and hedge funds
- 4. MANAGING MARKET RISK**
 - 4.1 The markets
 - 4.2 Short sells and derivatives
 - 4.3 Margins and clearing houses
 - 4.4 Other types of derivatives
- 5. VALUE AT RISK AND MODEL RISK**
 - 5.1 Value at risk
 - 5.2 Model risk
- 6. CREDIT AND LIQUIDITY RISK MANAGEMENT**
 - 6.1 Credit risk management
 - 6.2 Liquidity risk management

Prerequisites COMM 2045/OR1

Calendar Description This course is an introduction to Human Resources Management (HRM). The course aims to expose students with an interest in Human Resource Management to contemporary practices in the field and their theoretical underpinnings. Students can expect to develop an appreciation for the various HRM activities and processes that support and enable the strategies of organizations. Students will further develop important management skills such as analytical problem solving through case study analysis and team exercise; critical-thinking skills through class discussion and debate; and facilitation skills through teamwork and team discussion.

Study Materials *HR1* is delivered online. Additional study materials include:

Schwind, H., Das, H., Wagar, T., Fassina, N., and Bulmash, J., *Canadian Human Resource Management — A Strategic Approach*, Tenth Edition (Toronto: McGraw-Hill-Ryerson, 2013)

Human Resources Management Case Package

1. STRATEGIC HUMAN RESOURCE MANAGEMENT: A STRATEGIC PERSPECTIVE

- 1.1 The HRM process and environmental scanning
- 1.2 Organizational analysis, HRM strategy implementation, and evaluation
- 1.3 The structure and professionalism of HRM

2. PLANNING HUMAN RESOURCES

- 2.1 The job analysis process
- 2.2 Job design
- 2.3 Demand for human resources
- 2.4 Supply of human resources
- 2.5 Managing the demand-supply gap

3. ATTRACTING HUMAN RESOURCES

- 3.1 The influence of legal requirements on HRM
- 3.2 Recruitment basics
- 3.3 Recruitment methods and effectiveness
- 3.4 Strategic significance and the selection process
- 3.5 Employment interview

4. PLACING, DEVELOPING, AND EVALUATING HUMAN RESOURCES

- 4.1 Onboarding and training
- 4.2 Strategic human resource development and career planning
- 4.3 Performance management and effective appraisal systems
- 4.4 Appraisal methods

5. MOTIVATING, REWARDING, AND MAINTAINING HIGH PERFORMANCE

- 5.1 Compensation basics
- 5.2 Pay equity and new approaches to pay
- 5.3 Employee benefits and services
- 5.4 Employee communication
- 5.5 Counselling, discipline, and dismissal
- 5.6 Employee rights and involvement

6. EMERGING CHALLENGES IN HRM

- 6.1 A safe workplace
- 6.2 Stress and emerging safety issues
- 6.3 Unions and the legal environment
- 6.4 Collective bargaining and managing the unionized workforce
- 6.5 Globalization of HRM

7. WRAP UP AND EXAM PREPARATION

- 7.1 Wrapping up

CGA COURSE AUTHORS/CONTENT EXPERTS

Level	Course	Author/Content Expert
1	Financial Accounting Fundamentals	Tilly Jensen <i>Athabasca University</i>
	Micro & Macro Economics	H. Richard Hird <i>Durham College</i> Paul M. Hurley <i>Durham College</i>
	Business Law	Henri Pallard <i>Laurentian University</i> Barbara Cox <i>Consultant</i>
	Computer Tutorials	John W. Yu <i>Consultant</i>
2	Financial Accounting: Assets	George Fisher, MBA, CGA <i>Douglas College</i>
	Business Quantitative Analysis	Rick Hird <i>Durham College</i>
	Management Accounting Fundamentals	G. Richard Chesley <i>St. Mary's University</i> Shirley Mauger <i>Consultant</i>
	Business Communication	Catherine Nelson-McDermott <i>University of British Columbia</i> K.G. Stewart <i>University of British Columbia</i>
3	Financial Accounting: Liabilities & Equities	Joan Conrod, MBA, BComm, FCA <i>Dalhousie University</i>
	Corporate Finance Fundamentals	Peter Clarkson, PhD <i>The University of Queensland, and Simon Fraser University</i>
	Managing Information Systems	John W. Yu <i>Systems Consultant</i> Jamison Aldcorn, MEd, MBA, CFP, CA <i>Seneca College</i>

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4	Advanced Management Accounting	Louis Beaubien, PhD, CMA, CSC, CGA <i>Saint Mary's University</i> Michael McDonald, PhD, CGA (Hon) <i>University of British Columbia</i> Deborah Mortimer, M.Acc, FCGA <i>University of Manitoba</i> Stephen Spector, MA, FCGA <i>Simon Fraser University</i> Nelson Waweru, PhD, CMA <i>York University</i> Michelle Causton, MBA, FCGA <i>Consultant</i>
	External Auditing	Wally J. Smieliauskas <i>University of Toronto</i> Sandra Iacobelli <i>York University</i>
	Accounting Theory & Contemporary Issues	William Scott, PhD <i>University of Waterloo</i>
	Personal & Corporate Taxation	Lisa Feil <i>Consultant</i> Shirley Lamarre <i>Consultant</i>
	Financial Accounting: Consolidations & Advanced Issues	George Fisher, MBA, CGA <i>Douglas College</i> <i>Consultant</i>
PACE	Advanced Corporate Finance	Charles Mossman, PhD <i>University of Manitoba</i>
	Advanced External Auditing	Ingrid Splettstoesser-Hogeterp <i>York University</i> Greg Caers <i>Consultant</i> Brian Friedrich, Laura Friedrich, Ronald Wong, Stephen Spector, and Shirley Lamarre <i>Consultants</i>
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	Information Systems Strategy	Deborah R. Compeau and V. Joseph Compeau <i>University of Western Ontario</i> Ken Dafoe <i>Consultant</i>
	Public Sector Financial Management	Lynda Gagné. PhD, MA, BA, CGA <i>University of Victoria</i>
	Issues in Professional Practice	Manon Anders, Suresh Madaan, Neeta Nayak, and Alex Ng <i>Consultants</i> Shirley Lamarre (modules) <i>Consultant</i>
	Strategic Financial Management	Manon Anders, Dianna Morgan, Neeta Nayak, Suresh Madaan, Umar Saeed, and Elenor Wardrop <i>Consultants</i> Shirley Lamarre (modules) <i>Consultant</i>

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