

2020-2021 Graduate Calendar

The information published in this Graduate Calendar outlines the rules, regulations, curricula, programs and fees for the 2020-2021 academic year, including the Summer Semester 2020, Fall Semester 2020 and the Winter Semester 2021.

For your convenience the Graduate Calendar is available in PDF format.

If you wish to link to the Graduate Calendar please refer to the [Linking Guidelines](#).

The University is a full member of:

- [Universities of Canada](#)

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Disclaimer

The information published in this Graduate Calendar outlines the rules, regulations, curricula, programs and fees for the 2020-2021 academic year, including the Summer Semester 2020, the Fall Semester 2020 and the Winter Semester 2021

The University reserves the right to change without notice any information contained in this calendar, including but not limited to that related to tuition and other fees, standards of admission, course delivery or format, continuation of study, and the offering or requirements for the granting of, degrees or diplomas in any or all of its programs. The publication of this calendar does not bind the University to the provision of courses, programs, schedules of study, or facilities as listed herein.

The University will not be liable for any failure or delay in performance arising out of any cause or causes beyond its reasonable control. Such causes may include but are not limited to fire, strike, lock-out, inability to procure materials or trades, war, mass-casualty event, flood, local, regional or global outbreak of disease or other public health emergency, social distancing or quarantine restriction, legislative or regulatory requirements, unusually severe weather, failure of public utility or common carrier, or attacks or other malicious act, including but not limited to attacks on or through the internet, or any internet service, telecommunications provider or hosting facility.

In March 2020 the World Health Organization declared a global pandemic of the virus leading to COVID-19. The Governments of Canada, the Province of Ontario, and local Governments responded to the pandemic with legislative amendments, controls, orders, by-laws, requests and requirements (collectively, the “Governmental Response”). It is uncertain how long the pandemic, and the related Governmental Response, will continue, and it is unknown whether there may be a resurgence of the virus leading to COVID-19 or any mutation thereof (collectively, the “Virus”) and resulting or supplementary renewed Government Response. Without limiting the foregoing paragraph, the University shall not be liable for costs associated with any failure or delay in performance arising out of:

- a. the continued spread of the Virus;
- b. the continuation of or renewed Governmental Response to control the spread of the Virus; and
- c. a University decision, made on an organization-wide basis and in good faith, to control the spread of the Virus, even if exceeding the then current specific Government Response.

In particular, the COVID-19 pandemic may necessitate a revision of the format of course offerings such that courses are offered in whole or in part on an alternate delivery model to in-person classes. Tuition and mandatory fees have been set regardless of the method of instruction and will not be refunded in the event instruction occurs remotely for any part of the academic year.

Dates or times of performance including the Schedule of Dates may be extended as appropriate and the University will notify students promptly of the existence and nature of such delay and shall, so far as practicable, use reasonable efforts to minimize and mitigate any such delay or non-performance.

In the event of a discrepancy between a print version (downloaded) and the Web version, the Web version will apply,

The University of Guelph reaffirms section 1 of the Ontario Human Rights Code, 1981, which prohibits discrimination on the grounds of race, ancestry, place of origin, colour, ethnic origin, citizenship, creed, sex, sexual orientation, handicap, age, marital status or family status.

The university encourages applications from women, aboriginal peoples, visible minorities, persons with disabilities, and members of other under-represented groups.

Introduction

Collection, Use and Disclosure of Personal Information

Personal information is collected under the authority of the University of Guelph Act (1964), and in accordance with Ontario's Freedom of Information and Protection of Privacy Act (FIPPA) http://www.e-laws.gov.on.ca/DBLaws/Statutes/English/90f31_e.htm. This information is used by University officials in order to carry out their authorized academic and administrative responsibilities and also to establish a relationship for alumni and development purposes. Certain personal information is disclosed to external agencies, including the Ontario Universities Application Centre, the Ministry of Advanced Education and Skills Development, and Statistics Canada, for statistical and planning purposes, and is disclosed to other individuals or organizations in accordance with the Office of Registrarial Services Departmental Policy on the Release of Student Information. For details on the use and disclosure of this information call the Office of Registrarial Services at the University at (519) 824-4120 or see <https://www.uoguelph.ca/registrar/>

Statistics Canada - Notification of Disclosure

For further information, please see Statistics Canada's web site at <http://www.statcan.gc.ca> and Section XIV Statistics Canada.

Address for University Communication

Depending on the nature and timing of the communication, the University may use one of these addresses to communicate with students. Students are, therefore, responsible for checking all of the following on a regular basis:

Email Address

The University issued email address is considered an official means of communication with the student and will be used for correspondence from the University. Students are responsible for monitoring their University-issued email account regularly.

Home Address

Students are responsible for maintaining a current mailing address with the University. Address changes can be made, in writing, through Registrarial Services.

Name Changes

The University of Guelph is committed to the integrity of its student records, therefore, each student is required to provide either on application for admission or on personal data forms required for registration, their complete, legal name. Any requests to change a name, by means of alteration, deletion, substitution or addition, must be accompanied by appropriate supporting documentation.

Student Confidentiality and Release of Student Information Policy Excerpt

The University undertakes to protect the privacy of each student and the confidentiality of their record. To this end the University shall refuse to disclose personal information to any person other than the individual to whom the information relates where disclosure would constitute an unjustified invasion of the personal privacy of that person or of any other individual. All members of the University community must respect the confidential nature of the student information which they acquire in the course of their work.

Complete policy at <https://www.uoguelph.ca/secretariat/office-services/university-secretariat/university-policies>.

Learning Outcomes

Graduate Degree Learning Outcomes

On May 27, 2013, the University of Guelph Senate approved the following five University-wide Learning Outcomes as the basis from which to guide the development of graduate degree programs, specializations and courses:

1. Critical and Creative Thinking
2. Literacy
3. Global Understanding
4. Communication
5. Professional and Ethical Behaviour

These learning outcomes are also intended to serve as a framework through which our educational expectations are clear to students and the broader public; and to inform the process of outcomes assessment through the quality assurance process (regular reviews) of programs and departments.

An on-line guide to the learning outcomes, links to the associated skills, and detailed rubrics designed to support the development and assessment of additional program and discipline-specific outcomes, are available for reference on the [Learning Outcomes website](#)

Critical and Creative Thinking

Critical and creative thinking is a concept in which one applies logical principles, after much inquiry and analysis, to solve problems with a high degree of innovation, divergent thinking and risk taking. Those mastering this outcome show evidence of integrating knowledge and applying this knowledge across disciplinary boundaries. Depth and breadth of understanding of disciplines is essential to this outcome. At the graduate level, originality in the application of knowledge (master's) and undertaking of research (doctoral) is expected.

In addition, Critical and Creative Thinking includes, but is not limited to, the following outcomes: Independent Inquiry and Analysis; Problem Solving; Creativity; and Depth and Breadth of Understanding.

Literacy

Literacy is the ability to extract information from a variety of resources, assess the quality and validity of the material, and use it to discover new knowledge. The comfort in using quantitative literacy also exists in this definition, as does using technology effectively and developing visual literacy.

In addition, Literacy includes, but is not limited to, the following outcomes: Information Literacy, Quantitative Literacy, Technological Literacy, and Visual Literacy.

Global Understanding

Global understanding encompasses the knowledge of cultural similarities and differences, the context (historical, geographical, political and environmental) from which these arise, and how they are manifest in modern society. Global understanding is exercised as civic engagement, intercultural competence and the ability to understand an academic discipline outside of the domestic context.

In addition, Global Understanding includes, but is not limited to, the following outcomes: Global Understanding, Sense of Historical Development, Civic Knowledge and Engagement, and Intercultural Competence.

Communication

Communication is the ability to interact effectively with a variety of individuals and groups, and convey information successfully in a variety of formats including oral and written communication. Communication also comprises attentiveness and listening, as well as reading comprehension. It includes the ability to communicate and synthesize information, arguments, and analyses accurately and reliably.

In addition, Communication includes, but is not limited to, the following outcomes: Oral Communication, Written Communication, Reading Comprehension, and Integrative Communication.

Professional and Ethical Behaviour

Professional and ethical behaviour requires the ability to accomplish the tasks at hand with proficient skills in teamwork and leadership, while remembering ethical reasoning behind all decisions. The ability for organizational and time management skills is essential in bringing together all aspects of managing self and others. Academic integrity is central to mastery in this outcome. At the graduate level, intellectual independence is needed for professional and academic development and engagement.

In addition, Professional and Ethical Behaviour includes, but is not limited to, the following outcomes: Teamwork, Ethical Reasoning, Leadership, Personal Organization and Time Management, and Intellectual Independence.

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Accounting

By combining the conceptual and quantitative elements of accounting while promoting the integration of theory and practice, the graduate diploma in accounting provides graduates with a systemic understanding of knowledge of financial accounting and managerial accounting, fulfilling the requirements of professional accounting standards defined by CPA Canada Competency Map for the first four modules of the Professional Education Program. Students will develop the technical, analytical, evaluative and leadership and communication skills needed for a successful career in accounting and related management areas.

Administrative Staff

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Davar Rezanian

MSc Utrecht, MBA Derby, PhD Ramon LLULL, CPA, CMA - Associate Professor and Chair

Sandra Scott

BSc Toronto, MBA McMaster, CPA, CA, CFA - Associate Professor

Graduate Diploma in Accounting

Admission Requirements

Applicants for this admission to this program must have an overall average of at least 70% from an undergraduate degree program, plus subject area coverage equivalent to that required for entry into the CPA Professional Education Program.

Program Requirements

Students must complete four courses, two core and two electives for a total of 2.0 credits. Students pursuing a professional accounting designation should visit the Department of Management website for links to the requirements for each designation. The program is offered during the summer term.

Core Courses:

ACCT*6100	[0.50]	Integrated Cases I
ACCT*6200	[0.50]	Integrated Cases II

Electives

ACCT*6300	[0.50]	Taxation
ACCT*6500	[0.50]	Assurance

Courses

ACCT*6100 Integrated Cases I S [0.50]

“Integrated Cases I” is a required course for students pursuing a Chartered Professional Accountant (CPA) designation and will provide students with an in-depth knowledge of financial reporting and auditing. The course will integrate topics from both the finance and taxation areas of the CPA competency map. The course will also assist students in developing their problem solving and decision making abilities and communication skills, which are part of the enabling competencies of the CPA competency map.

Restriction(s): Restricted to students in MA.MGMT:L and GDip.ACCT

Department(s): Department of Management

ACCT*6200 Integrated Cases II S [0.50]

“Integrated Cases II” is a required course for students pursuing a Chartered Professional Accountant (CPA) designation and will provide students with an in-depth knowledge of management accounting. The course will integrate topics from both the strategy and governance and the finance areas of the CPA competency map. The course will also assist students in developing their problem solving and decision-making abilities and communication skills, which are part of the enabling competencies of the CPA competency map.

Restriction(s): Restricted to students in MA.MGMT:L and GDip.ACCT

Department(s): Department of Management

ACCT*6300 Taxation S [0.50]

This course is intended to help students achieve the competencies related to Elective Module 4 (E4) – Taxation in the CPA Competency Map. It covers the competencies necessary to provide taxation services and guidance. Topics include: compliance and tax-planning issues for both individuals and corporate entities, as well as, partnerships and trusts, risk tolerance of all stakeholders involved, tax governance, controls, and risk management, and the importance of taking taxes into account when making business and investment decisions..

Restriction(s): Restricted to students in MA.MGMT:L and GDip.ACCT

Department(s): Department of Management

ACCT*6400 Performance Management U [0.50]

Performance Management is an elective course for students pursuing a Chartered Professional Accountant (CPA) designation and will build on students' management accounting knowledge from both their undergraduate courses as well as “Integrated Cases II”. The course will also assist students in further developing their problem solving and decision-making abilities and communication skills, which are part of the enabling competencies of the CPA competency map.

Restriction(s): Restricted to students in MA.MGMT:L and GDip.ACCT

Department(s): Department of Management

ACCT*6500 Assurance S [0.50]

This course develops the competencies necessary to assess an entity's assurance needs and perform both internal audit projects and external assurance engagements. The CPA Competency Map describes in detail the two types of competencies - technical and enabling - that employers in public practice, industry, and government require of accounting professionals. As such, the CPA Competency Map will be utilized in this course to help ensure that students meet the course learning objectives.

Restriction(s): Restricted to students in MA.MGMT:L and GDip.ACCT

Department(s): Department of Management

ACCT*6600 Financial Management U [0.50]

The course will build upon the conceptual foundation developed in undergraduate introductory finance courses. The focus of the course is on the development of competencies in identifying, analyzing, evaluating and making appropriate recommendations for investing and financing decisions in a variety of professional contexts, particularly in the areas of treasury management, valuation, and risk management. There will be a strong emphasis on applying the body of knowledge in integrated case problems.

Restriction(s): Restricted to students in MA.MGMT:L and GDip.ACCT

Department(s): Department of Management