

# **Accounting – a Transfer Pathway Initiative**

**Win/Win/Win/Win for Ontario Students,  
Colleges, Universities and  
Professional Accounting Bodies**

# AGENDA

- ✧ Background: Heads of Business Operating Group (HOB) in collaboration with Ontario Council for Articulation and Transfer (ONCAT)
- ✧ The winning formula: Teamwork, Stakeholder Engagement, Consensus Development and Process Management .... plus excellent consultants!
- ✧ Relevance of alignment of Accounting programs with Professional Credentials (i.e. Certified General Accountants of Ontario)
- ✧ Key turning points and several immutable truths
- ✧ Discussion/Q&A

## **BACKGROUND:**

2009: College to University (diploma to degree) transfer protocol project funded via CUCC Change Fund

2010: HOB receives support from Change Fund for development of a province-wide transfer protocol for Accounting (college to college) and Human Resources programs (college to university)

2010-2013: 7 pathways actively worked on by members of HOB (see chart next page)

College to College Pathways	College to University Pathways
Accounting	Accounting
Human Resources	Human Resources
Business Administration	Business Administration
Marketing	

## **BACKGROUND cont'd**

2011: work begins on Business and Marketing transfer protocols

2012: 21 out of 24 Ontario Colleges sign agreement re: college to college protocols (Accounting); agreement re: college to university protocols agreed to in principle for Accounting and HR programs (bridge to degree and approval of relevant external agencies required, where applicable)

2013: HOB developing marketing plan

# Spotlight on HOB College to College Agreement – Accounting

**Objective:** To develop an Ontario wide agreement to facilitate college to college transfer in accounting between 2 and 3 year diploma programs and between diplomas and college degrees

## How did HOB frame the project?

**Task defined:** *“To develop an Ontario-wide Transfer Agreement for Business Accounting programs to facilitate the transfer of students (based on MTCU program standards) from:*

- *Two year diplomas to three year advanced diplomas*
- *Three year advanced diplomas to four year college degrees”*

With regard to the diploma to baccalaureate transfer component, the project is aligned with the College University Coordinating Council Transfer project

## **Critical Project Tasks/Activities:**

- Inventory of Accounting programs offered across the Ontario College System
- Existing pathways identified (some bilateral agreements already in place; both college to college and college to university)
- “Principles” documented and agreed to – created to become applicable to all system-wide Business program related articulation agreements going forward
- Broad Consultations undertaken:
  - Ontario Committee of Registrars
  - Professional Accounting Organizations (CGA, CMA, CA)
  - MTCU, ONCAT (formerly CUCC), PEQAB



## “Making it Happen”

**Lead Consultant:** Dr. Richard Hook, Vice-President Emeritus, Humber Institute

**HOB System-wide Articulation Agreements Steering Committee:**

Mary Pierce (Fanshawe), Helene Vukovich (George Brown College), John Harris (Seneca [previously Centennial], Karen Murkar (Seneca), Alvina Cassiani (Humber)

Active participation/engagement of all HOB representatives Julie Einarson (St Lawrence), John Conrad (Chair, HOB, St. Lawrence) – facilitating agreements in Business Admin and Marketing

## Crucial Role: Faculty

Experienced Accounting Professors seconded to conduct detailed review of all information submitted by all 24 colleges

- Brenda Warner (Conestoga) – conducted detailed assessment
- Linda Reilly (Fanshawe) – performed the initial mapping
- John Harris (at the time, Chair, Centennial, now FT Professor at Seneca) – reviewed assessment for accuracy

Alignment with Professional Credentials

Review of Sequencing

Review of Evaluation Schemas and GPA minimums

## Key Implementation Issues:

Consistent course sequencing

Streaming accounting diploma programming to facilitate diploma to baccalaureate transfer including consistency of professional association accreditation (CGA, CMA, CA)

Addressing queuing issues in case of demand exceeding availability of spaces

Identifying full range of student information needed to effectively guide applicants and transfer students

Collecting and sharing data for formal reviews

Smaller colleges – greater challenges – ongoing effort to identify how credits can be made available

# **Teamwork and Communication From Start... To Finish... And more..**

Process and Project Management – Project Consultants and Steering Committee members crucial to success of project

Stakeholder Engagement = HOB Steering Committee and HOB members championing with faculty and other academic administrators

Consensus Development – presentations and discussions (top-down; middle-up-down; down-up-middle)

Presentations at Conferences, Forums, Committees

# Importance/Relevance of Alignment CGA/CMA/CA

Professional Accounting Designations (CGA, CMA, CA):  
Academic Partnerships already in place with most  
colleges and universities

Their requirements vis-a-vis professional designations  
enables alignment conversations at all levels

Potential harmonization of accounting credentials still an  
unresolved matter...

## Current Status

- 21 out of 24 colleges signed on to the Accounting Pathway Agreement (colleges to colleges) and implementation plan underway
- 3 College to College agreements in progress (Marketing, Human Resources, Business Administration) – signatures being gathered this Spring
- College to University agreements in progress (Accounting, Human Resources, Business Administration) and expect implementation by --- stay tuned....

## Immutable Truths

-Never say never

-“The best job goes to the person who can get it done without passing the buck or coming back with excuses” (Napolean Hill)

-“It is amazing how much people can get done if they do not worry about who gets the credit”  
(Sandra Swinney)

## **MTCU's goals for improved Credit Transfer:**

1. Expand and improve student transfer pathways that respond to student demand
2. Improve transparency and access to information about pathways and credit transfer
3. Improve access to pathway opportunities by streamlining entry grade requirements



# Thank You

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