



Senate Committee on Academic Development
Report to Senate – Meeting of October 22, 2009

**Proposal to establish a Graduate Diploma in Accounting in the School of
Business and the School of Graduate Studies**

Introduction

The proposal to establish a Graduate Diploma - Accounting (Type 4 OCGS) in the School of Business and the School of Graduate Studies (SGS) was reviewed by the Senate Committee on Academic Development (SCAD) at its meeting of September 23, 2009. D. Rappaport, Associate Dean of the SGS, B. Gallupe, Associate Dean, School of Business and C. McKeen, Associate Professor, School of Business, attended the SCAD meeting to speak to the proposal and answer questions from members of SCAD. Members of SCAD were also provided with the *Program Approval Submission Form* for the diploma, which outlines the major components of the proposal. A copy of the submission is attached to this report.

Analysis and Discussion

The following should be noted:

- the proposed *Graduate Diploma - Accounting* will provide the opportunity for students to complete up to four required courses needed for the Chartered Accountant (CA) designation; these courses are not part of the undergraduate Commerce program.;
- for students who wish to further their education, the four graduate credits could be applied towards a Master of Management – Accounting;
- the four courses, which are currently offered in Queen's Advanced Accounting Program (QAAP), will be repositioned to the graduate level; the courses will be more comprehensive, more intense and will require more independent study;
- if approved, the *Graduate Diploma - Accounting* will be the first OCGS Type 4 graduate diploma at Queen's University;
- the length of the program is 12 weeks beginning in May of each year; admission is open to all candidates who have completed a four-year undergraduate degree in business; the anticipated enrolment is between 65 and 90 students.

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Conclusions/Recommendation

Recommendation:

that Senate approve the establishment of a Graduate Diploma in Accounting in the School of Business and the School of Graduate Studies, to commence in May 2010.

Respectfully submitted,



Patrick Deane
Chair, Senate Committee on Academic Development

Committee Members:

Members

N. Chesterley
P. Deane (Chair)
J. Emrich
P. Fachinger
N. Fulford
A. Jack-Davies
P. Oosthuizen
T. Shearer
D. Stockley
R. Ware
P. Watkin (Secretary)



Senate Budget Review Committee

Report to Senate – October 7, 2009

I. Proposal to establish a Graduate Diploma in Accounting, (School of Business)

Introduction

On October 5, 2009, the Senate Budget Review Committee (SBRC) met to discuss the Proposal to establish a Graduate Diploma in Accounting.

Analysis and Discussion

The School currently offers Queen's Advanced Accounting Program (QAAP) which consists of four undergraduate level courses that are required in order to be able to attain the Chartered Accountant (CA) designation. These courses will be repositioned from an undergraduate level to a graduate level. Successful completion of the four courses would lead to the Graduate Diploma in Accounting. Although the courses would be offered as a program, students would also be allowed to enrol in each course individually. Students who obtained the Graduate Diploma could also use those credits towards the Masters of Management – Accounting degree. Since the new program will replace the existing program the impact on resources would be minimal and one program would roughly be a substitute for the other.

In the discussion that followed there was some confusion about the numbers presented in the proposal as there were inconsistencies between statements made in the narrative portion and numbers presented in the numerical section. It appeared some things were done on an incremental basis while others were done at a full program cost level.

Although the committee was generally satisfied with the proposed new program they wanted clarity around the numbers presented. It was agreed the committee would not make a recommendation to Senate concerning the program until such

clarification was obtained particularly concerning the faculty costs, staff costs and grant revenue funding.

The additional information was requested, received and circulated to the members. (See Attached)

Conclusions/Recommendation

The Committee voted to recommend to Senate that they approve the proposal to establish a Graduate Program in Accounting.

Respectfully submitted,

J. Helland,
Chair, Senate Budget Review Committee

Committee Members:

H. Averbs
P. Boag
I. Cameron
D. Janiec
S. Heard
J. Helland (Chair)
A. Husain
S. Kalb
E. Nkole
V. Pakalnis
D. Pointer

**Queen's School of Business
QAAP and Graduate Diploma in Accounting
Program Financial Statements**

		QAAP Program (May - July 2008)	Accounting Diploma	Incremental
Revenue:				
Government grant		138,576	210,465	71,889
Tuition fees		276,102	368,000	91,898
Less Central share or revenue	Note 1	<u>(138,576)</u>	<u>(173,540)</u>	<u>(34,964)</u>
Total Revenue		<u>276,102</u>	<u>404,925</u>	<u>128,823</u>
Program Expenses:				
Faculty teaching Costs	Note 2	53,326	108,750	55,424
Teaching assistants & marking		9,117	10,957	1,840
Program Director		35,000	35,000	-
Staff costs	Note 3	7,587	19,311	11,724
Other non-salary costs	Note 4	<u>7,090</u>	<u>19,482</u>	<u>12,392</u>
Total Expenses		<u>112,120</u>	<u>193,500</u>	<u>81,380</u>
Contribution to QSB	Note 5	<u><u>163,982</u></u>	<u><u>211,425</u></u>	<u><u>47,443</u></u>

Summary of distribution of funds:			
Central University		138,576	34,964
QSB		163,982	47,443
Total financial impact		<u><u>302,558</u></u>	<u><u>82,407</u></u>

Notes:

Note 1 - The estimated QAAP Government grant revenue is based on the current discount applied to BIU funding.

Note 2 - The increase in teaching costs relates to assigning tenure / tenure stream faculty to teach in the diploma program. Currently the teaching in the QAAP program is mostly done by part-time adjuncts.

Note 3 - Staffing cost in the Diploma Program relate to an estimated 25% of a Program Managers salary and benefits plus \$5,000 in other administrative support salaries.

Note 4 - The increase in non-salary expenses mainly relate to marketing the new program and producing new course materials.

Note 5 - The QSB contribution is used to fund teaching and research throughout QSB

Senate Committee on Academic Development
and
Senate Budget Review Committee

Program Approval Submission

This form is to be used when seeking approval for all new or substantially revised programs of study leading to a degree, diploma or certificate

FACULTY/SCHOOL: SCHOOL OF BUSINESS

PROPOSED NEW PROGRAM: GRADUATE DIPLOMA – ACCOUNTING – TYPE 4 (OCGS)

PROPOSED IMPLEMENTATION DATE: MAY 2010

DATE OF FACULTY BOARD APPROVAL: MARCH 17, 2009

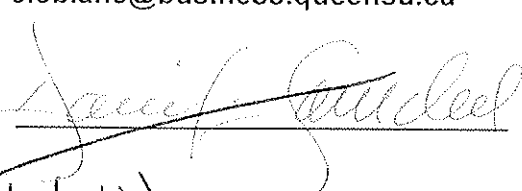
SUBMISSION CONTACT

NAME: Eric LeBlanc TELEPHONE: 32891

EMAIL: eleblanc@business.queensu.ca

SIGNATURE OF THE DEAN:

Approved
(Asst and
Dean, School of Graduate Studies)



DATE:

~~18 Aug 09~~

Please note that program proposals must receive the approval of Faculty Board prior to being submitted to the Senate Office for referral to the Senate Committee on Academic Development (SCAD) and the Senate Budget Review Committee (SBRC), which will then make their recommendations to Senate

The criteria requested in PART A should be regarded as the minimum criteria for the assessment of academic programs. Any unit planning a new program should show how not only the criteria listed below but also, where appropriate, those required by the Undergraduate Program Review Audit Committee and those of the Ministry of Training, Colleges & Universities have been taken into account. For further information, please refer to the Senate Policy "Policies and Procedures for Establishing New Undergraduate Programs" (<http://www.queensu.ca/secretariat/senate/policies/newprog/index.html>)

PART A

1. OBJECTIVES:

Please summarize the rationale for introducing this program. The program should be consistent with the Queen's mission, the academic plans of the unit including its teaching and research strengths, the relation of the unit with other academic units and the standards, educational goals and learning objectives of the degree. Explain how this program will achieve the expected academic quality. Please identify the Faculty, School or Department, which will be administratively responsible for the academic aspects of this program such as supervision of graduate students, curriculum development and the Internal Academic Review Process.

Queen's School of Business will be responsible for all academic aspects of the new Graduate Diploma in Accounting, including curriculum development, admission, supervision of students and the Internal Academic Review Process.

Queen's School of Business is fully accredited by AACSB (International), headquartered in the United States, the Association of MBAs, headquartered in the United Kingdom, and EFMD (European Foundation for Management Development) EQUIS with head office in Brussels, Belgium.

The objective of the program is to provide students with a highly specialized Graduate Diploma in Accounting that is applied in focus, preparing students for advanced work in the accounting profession including the designation of Chartered Accountant (CA).

It is the intention of the School of Business to bring forward a series of fields for approval over the next several years within the Graduate Diploma Program. The current field proposed is Accounting, a type 4 graduate diploma (OGCS designation). Other future fields in addition to Accounting may include Human Resources, Project Management, and Business Analytics.

ACCOUNTING

Queen's School of Business offers Queen's Advanced Accounting Program (QAAP) for 12 weeks each summer. The purpose of this program is to provide Queen's Commerce students who are focusing in the area of Accounting with the opportunity to complete up to four courses that are necessary for the CA designation that are not available to them as part of the Queen's Undergraduate Commerce program. At the present time, QAAP courses are extra courses for graduates of an undergraduate business program. They are not part of a program, nor do they count toward advanced placement in a graduate program. QAAP is mostly comprised of subject matter that is included in the Unified Final Examination (UFE) for the CA designation. Each year there are also several students from other universities in Canada in the same situation who enroll in QAAP for the same reason – that is, they need one or more of the four courses to complete their CA course requirements.

The School would like to reposition the four summer courses in QAAP to the graduate level, and award a graduate diploma for the successful completion of these four courses. While the content would be at a deeper level than QAAP, the content requirements for preparation for the UFE would still be met. This would continue to satisfy the original goal of QAAP. In addition, those students who completed the proposed Diploma Program and who wanted to continue their formal education in the future could apply those graduate credits towards the Master in Management – Accounting and complete the remaining courses and project to receive a Master's degree. The School already has approval for a Master of Management – Accounting.

The Type Four category as defined by the Ontario Council on Graduate Studies (OCGS) is:

Type 4 graduate diploma: The sub-specialization within an existing program. These programs are stand-alone, direct-entry diplomas designed to suit the needs of a particular clientele or market ... developed by a unit already offering a master's (and sometimes a doctoral) program. (OCGS By-Laws and Procedures Governing Appraisals, Ontario Council on Graduate Studies, Revised January 2008)

Demand for the content proposed for the Graduate Diploma is very high immediately following graduation from an undergraduate business program. This is demonstrated by the enrollment in QAAP for the past number of years. Once they graduate from a business program, accounting students focus on meeting the requirements for the CA designation. After they have been working in the field for a few years and have received the CA designation, they are in a better position to appreciate how the remaining content of the Master in Management – Accounting meets their career needs. Splitting the degree into two sections and providing students with this modular approach better meets the needs of these new professionals.

By introducing a modular approach, it will also be possible to attract and recruit more students into the Masters program as they will have all ready acquired a number of the course requirements by completing the new Graduate Diploma in Accounting.

The Graduate Diploma program will be offered during the summer months of May to July inclusive. The four courses required will be offered as a mix of concurrent and consecutive courses during the 12 week period. Students will have the option of taking all four courses or fewer, depending on their needs for CA certification. The number of courses they need for the CA is a result of which courses were available in their respective undergraduate programs. However, only those students who complete all four courses will be eligible to receive the diploma.

Students who achieve a mark of B+ in any course in the diploma program will be eligible for that credit to apply towards the Master of Management Degree in the field of Accounting. The time period normally allowed for the transfer of credits from the Diploma to the Masters is five years between the time of the completion of the course(s) and the commencement of the Masters Program.

2. **ADMISSION REQUIREMENTS:**

The admission requirements (preparation and achievement) should be appropriate for the learning objectives of the program and the institution to ensure the appropriate quality of student applicants. In no case should admission requirements be lower than the published minimum standards for the University. Indicators of student demand including applications, registrations, projected enrolment levels, and of the quality of students must be considered. Where admission is competitive, actual admission requirements may be higher than the published minimum standards. Information about anticipated enrolments should also be included.

Admission requirements for the Graduate Diploma in Accounting are:

- completion of a four-year undergraduate degree in business with an emphasis in accounting – including the successful completion of university level Introductory Canadian Taxation and Introductory Auditing courses and two university level courses in Financial Accounting.

3. **CURRICULUM:**

Provide a detailed overview of the proposed program, along with the proposed *Calendar* description. Details such as course requirements (core, supporting, recommended, optional courses), prerequisites, problems students may encounter and new courses being proposed for the program should be included. The structure and curriculum of the program should be appropriate for its learning objectives.

Four of the mandatory courses from the masters program will form the content of the Graduate Diploma. Ongoing monitoring will ensure that the material required for the completion of the CA course work is met within these graduate courses. This will satisfy the objectives of those students who would formerly have taken QAAP specifically to satisfy the CA course requirements, and will also allow all students who complete the Diploma to apply those course credits to a future Masters of Management – Accounting. It is anticipated that experience working in their professions for a few years will give graduates insight into the value of further graduate work in the form of the Masters program. With the Diploma in Accounting, they will have already completed four of the course requirements for the Masters of Management – Accounting. This is not a possibility under the current structure as the current QAAP courses are not at a graduate level and do not meet any requirements for transfer of credit.

Courses (currently approved as part of the Master of Management – Accounting curriculum)

The Diploma will consist of the following courses that are currently part of the Master of Management – Accounting program.

MACC 810 Business Combinations Accounting

MACC 812 Income Tax Practice: Corporate and Individual

MACC 814 Information Systems Control, Management and Audit

MACC 816 Audit Effectiveness: An Evidential Approach

4. **TEACHING:**

Briefly explain how the intended mode of delivery (including, where applicable, distance or on-line delivery) and standards of instruction for this program are appropriate to meet the program's learning objectives.

All of the Graduate Diploma - Accounting courses are campus-based and will be offered in a lecture format. Classes will comprise between 65 to 90 students, depending on overall enrolment.

5. **EVALUATION OF STUDENT PROGRESS:**

Briefly explain the intended method of evaluation of student progress and how it is appropriate for this program.

- All courses are independent in content and no course in the Diploma program is a prerequisite for another course in the Diploma program. Students will be assessed in a variety of ways including case work and examinations.
- In cases where a student has failed a course, that student will no longer be eligible for the Diploma and transfer of credit to the Masters program of the failed course is denied.

6. **EQUITY:**

This program's planning, development and implementation should be consistent with the equity goals of the University and must avoid direct, indirect and systemic discrimination.

A bachelors degree in business will be a major criterion for admission to the Graduate Diploma – Accounting Program and as such will be in keeping with current equity guidelines avoiding any type of systemic discrimination.

7. **HUMAN RESOURCES:**

Please demonstrate that the number, quality and academic expertise of the faculty in the area of the proposed program are sufficient to meet the demands of the program. Where appropriate, the availability of support staff, teaching and laboratory assistants should be indicated. (Additional details should be provided on the Resource Implications Checklist in **PART B** of this form).

Queen's School of Business' strategy over the past seven to eight years has included the recruiting of high quality faculty members. The Graduate Diploma - Accounting will benefit from the involvement of faculty members whose research, teaching and practical experience makes them uniquely qualified in this specialization. These faculty members are:

- Dimnik, Tony – Assistant Professor
- Free, Clinton – Assistant Professor
- McConomy, David – Assistant Professor
- Moore, John – Assistant Professor
- Murphy, Pamela – Assistant Professor
- Salterio, Steven – Professor
- Shearer, Teri – Associate Professor
- Thornton, Daniel – Professor
- Welker, Michael – Associate Professor

Specialists within the profession of Accounting outside of the School may also be used to deliver specific technical information to prepare the students for the CA designation examinations.

Queen's School of Business has a history of ensuring that its students receive high quality administrative service to support their studies, and the Graduate Diploma – Accounting program will be no exception. The projected budget calls for the appointment of an Academic Program Director. Existing resources within the School including the Director of the Master of Management Programs, Program Manager and Program Assistant will be utilized by the Program. Queen's School of Business provides high quality central support to all its programs in a number of other areas. These include information technology support, financial services, human resources, marketing, communications and alumni relations. The current Queen's School of Business resources in these areas are adequate to support this new program.

8. **PHYSICAL AND INFORMATION RESOURCES:**

Please provide a summary of available or required program-specific resources, such as: classroom requirements, laboratories, information technology services and facilities, and library facilities and information resources (including unique and special collections). (Additional details should be provided on the Resource Implications Checklist in **PART B** of this form).

Library resources - The report should include information on what unique resources are available on site and what access, if any, faculty and students have to other resources.

The Library has provided adequate support for the Business collection and it is anticipated that there will be little to no impact on Library resources.

Laboratory facilities - major equipment available for use, commitments/plans (if any)

- All graduate students in the program have access to the following major equipment and common facilities: Digital conduits have been run throughout the building to allow students to plug laptop computers directly into the Queen's University computer network from any of the 1300 ports on their carrels or in the numerous team breakout rooms, lounges and video conferencing studios.
- Goodes Hall has complete wireless access.
- Students also have access to Queen's University's extensive library facilities.

Computer facilities

All faculty and graduate students are provided with accounts on School of Business Microsoft Windows and Lotus Domino infrastructures plus have access to resources provided by the University's central IT group. Facilities provided include enterprise-class electronic mail (Lotus Notes), scheduling, program portal including course websites, research portal, Lotus Quickplace and Sametime for collaboration, managed server storage, personal website hosting, and printing. An electronic survey system (Unidigm nTreePoint) is available to all faculty and students.

Student carrels include a 10/100Mbps Ethernet connection and power. The School of Business also supports a suite of finance databases (e.g. Compustat, CRSP, IBES, Datastream) as well as the Wharton WRDS platform.

Additional computer services are available through the central IT group on platforms supporting major statistical and mathematical packages.

All classrooms and seminar rooms have power and network connections available. There are a number of public computer kiosks in the building with full access to the Internet and Microsoft Office products. Goodes Hall also has wireless internet access available throughout the building including classroom, study rooms and public spaces.

The School of Business operates a full IT Helpdesk service which is available to all students, faculty and staff to support both School-owned and student-owned laptop and desktop computers. Instruction is also provided in the use of IT facilities provided.

Space current faculty, laboratory, graduate student and general research office space, commitments/plans (if any)

- Queen's School of Business is located in Goodes Hall, which combines an exquisitely restored 45,000 square foot 110-year-old Victorian school house with 68,000 square feet of bold new design and construction (for a total of 113,000 square feet). Goodes Hall houses all faculty, staff and most students of Queen's School of Business, including undergraduate Commerce, MBA, Ph.D. and M.Sc. programs. Goodes Hall is located at 143 Union Street, corner of Union and Albert Streets, just west of Stauffer Library, Queen's University, Kingston, Ontario.
- Faculty members have access to private offices with telephone and computer lines to the University mainframe. Graduate students have access to shared office facilities and shared access to the other amenities of Goodes Hall, including meeting rooms, breakout rooms, and video conferencing technologies.

- The Graduate Diploma - Accounting can be launched using existing Goodes Hall classroom facilities as this program will run in the months of May to July inclusive. Administration for the program will be accommodated in the existing space utilized by the Master of Management Program Office as they will be managing the operations of the Diploma program

9. FINANCIAL RESOURCES:

There should be evidence of sufficient resources to introduce and maintain the program for a reasonable period of time. This should include consideration of any additional funds from internal sources and from government or other external sources as well as possible financial impact of the programs on other programs, within and outside the unit. (Additional details should be provided on the Resource Implications Checklist in **PART B** of this form).

Funding for the Graduate Diploma - Accounting program will be generated by the incremental tuition. The program is intended to be financially self sufficient. The budget information provided in **PART B** of this document provides a full-cost steady state budget for the program.

If required, a limited amount of one time start-up funding can be provided from a reserve that Queen's School of Business has for new program development.

10. SOCIETAL CONTEXT (STUDENT DEMAND, SOCIETAL NEED, DUPLICATION):

Please provide a summary of how this program is expected to meet student demand and societal need. Evidence of student demand could include: projected enrollment levels, application statistics, origin of student demand (domestic and international), and duration of projected demand. Evidence of review and comment by appropriate student organizations should be provided. Please explain how the program will fulfill a societal need in specifically identified fields (academic, public and /or private sector) and consider the probable availability of positions on graduation, the likelihood of attracting out of province or international students and the equity implications of the program. In the case of a professional program, discuss its congruence with the regulatory requirements of the profession. Please cite similar programs offered by other institutions and provide evidence of additional societal need and/or student demand as well as indicate innovative and distinguished aspects of the program.

For the past several years, QAAP has been attracting 65 – 80 students for the 12 week program that operates each summer. Since students in the Queen's Commerce Program, as well as those from other business schools in Canada still require the course content, there is demand for such a program. As the profession of accounting becomes more demanding, students will benefit from a program designed not only to meet the course requirements for the CA designation, but the deeper understanding that goes along with a more detailed analysis of topics at a graduate level.

There are currently other programs that target the UFE preparation market. However, none of these are at the graduate level. Some programs are longer than the proposed program, and/or are for those with little prior knowledge in the area of Accounting. The proposed program would be unique in these ways. A listing of such programs is contained below.

Other Similar Programs

Diploma in Accounting Program – UBC, Sauder School of Business

18 courses – 8 months full time (or longer part time)

Eligible students: University graduates from business (non accounting majors) or other disciplines

Diploma in Accounting - McGill University, Continuing Education

12 courses – courses count towards CA, CGA, CMA requirements (students pick a stream)

Courses offered evenings over several 13 week terms

Eligible students: University graduates

Diploma in Accounting – University of Western Ontario
6 courses – May to August (can be done part-time over 3 years)
Eligible students: Students must be a graduate of a Bachelor of Managerial and Organizational Studies

Diploma in Accounting – University of Waterloo
4 courses -
Eligible students: Successful completion of any of the following University of Waterloo four-year Honours undergraduate degrees:
BA Chartered Accountancy Studies,
BMath Chartered Accountancy Studies
BSc Chartered Accountancy Studies, or
Bachelor of Accounting and Financial Management

Diploma in Accounting – Wilfred Laurier University 12 courses full or part time

11. LEARNING AND PROGRAM OUTCOMES:

While the aim of a university education is to produce educated individuals who possess good judgment and the capacity for critical thought, it is also important to consider specific indicators of learning and program outcomes, such as a graduation rate, length of studies, job placement, external scholarships, awards of graduating students, results of professional certification or licensing examinations, etc. Please discuss the anticipated outcomes of this program.

Queen's School of Business has been remarkably successful in ensuring that students in the MBA programs, as well as the Master of Science in Management, complete their programs in the stipulated time. In addition, graduation rates for these degrees have been high, and it is envisaged that the same will hold true for the Graduate Diploma - Accounting. We believe that the combination of a specific curriculum, and attention to individual student progress throughout the course of studies are the critical ingredients in ensuring that students complete the Program within the time allotted.

Typically, students pursuing careers in accounting would have employment with accounting firms prior to the start of the Diploma Program. Such positions would commence in the fall following the completion of the Program. It is expected that these new hires would be enrolled in the CA program while they are working in their new positions and complete the UFE examination process within the prescribed timelines. The Graduate Diploma in Accounting will facilitate the process by providing them with the academic knowledge they require to pass the exams.

12. OTHER ISSUES:

Please describe any additional special considerations with respect to this program.

PART B - RESOURCE IMPLICATIONS

1. SUMMARY OF RESOURCES REQUIRED

If you are unsure of the resource implications for any of the following, please consult with someone in the affected department or unit.

Please summarize the **additional** resources needed to implement the program:

a) FACULTY: At steady state we will not require any additional permanent faculty members.

b) STAFF: **0.25 FTE's at steady state** (Administrative Assistant)

c) TEACHING ASSISTANTS: **250 to 280 student courses.**

d) PHYSICAL FACILITIES:

Please describe the space resource implications of the proposal in terms of the following (include both size (in terms of # of students) and frequency (number of hours per week required))

1. Classrooms: 12 hours per week for 12 weeks. There is existing capacity in three of Goodes Hall 80 seat classrooms to accommodate this program.
2. Study rooms: Students in this program would have access to meeting room space located in Goodes Hall.

For d) 3 above, please reallocation or reconfiguration of space is required. If so, appropriate approval must be appended.

e) INFORMATION FACILITIES

Please indicate the ITS resource implications for the proposal in terms of requirement for

1. Hardware - None
2. Software / Internet - very little
3. Audio-Visual - None
4. Telecommunications - None

f) LIBRARY SERVICES

Please indicate which of the following new library resources will be needed:

- journals
- print monographs
- audio visual material
- historical documents
- electronic databases
- statistical / geospatial data

We believe that the resources currently available through the library, as well as through the databases that the School of Business has already purchased (e.g., datastream, WRDS) will be sufficient for the needs of this program.

Indicate the likelihood of the program having an impact on Library staffing?

None

g) UNIVERSITY REGISTRAR

Please indicate the resource implications for the proposal in terms of requirement for

1. Scholarships / Bursaries: Students would be eligible for Scholarships / Bursaries generally available to masters students; No QGA funds will be allocated to these students.
2. Registration / SIS Programming: 75 – 85 students per year
3. Timetable: 4 half courses over a 12 week period in the summer (May to July)
4. Admission (Graduate / Undergraduate): Admissions will be done by QSB. On-line application process currently in place for the Master of Management Program will be used
5. Convocation: 60 students at the Fall Convocation (for Diploma)

h) OTHER UNIVERSITY SERVICES

Please indicate the resource implications for the proposal in terms of requirement for

1. Financial Services - **Very little**
2. Human Resources - **Very little**
3. Advancement - **None**
4. Student Services - **Very little**
5. Residences - **None**
6. Other _____

2. NEW EXPENDITURES

What **new** funds will be needed for each of the following? One-time \$ are monies that will only be required once for startup. Base \$ are funds that will continue to be needed year after year. Please attach some backup to show how the numbers were calculated.

e.g. Staff - Base \$60,000 (1.5 FTE @ \$40,000)

The following is based on a full cost budget and assuming 76 students in the program which is a historical enrollment number in QAAP. These costs are for a steady state of operation at this level of enrollment. There is no provision in the budget for contribution to the funding of the expansion of Goodes Hall.

	ONE TIME \$	BASE BUDGET \$
FACULTY		\$108,750
STAFF		\$54,311
TEACHING ASSISTANTS		\$10,957
STUDENT ASSISTANCE (Grad)		
OTHER NON-SALARY		\$19,482
TOTAL		\$193,500

3. FUNDING SOURCES

Please show the source of the **additional and/or re-allocated funds** needed for the proposal. What amount will be re-allocated from within the department's budget, from within the faculty's budget, from within the University's budget and how much will come from tuition or other sources. One-time \$ are monies that will only be required once for startup. Base \$ are funds that will continue to be needed year after year. The total costs in section 2 (Cost Breakdown) must match the total costs in section 3 (funding sources)

The funding is based on an intake of 54 students for the diploma (taking all four courses) and 22 additional students taking three or less courses. These numbers are based on the attendance numbers and ratios for the past two years in the existing QAAP. The budget assumes part-time graduate BIU funding for the 54 students enrolled in the diploma program as well as tuition and BIU revenue sharing at the ratio of 70% QSB -30% University. The actual tuition fee for Graduate Diploma in Accounting has not been formally approved at this time.

	ONE TIME \$	BASE BUDGET \$ (revenue sharing)
DEPARTMENT BUDGET		
FACULTY BUDGET		
UNIVERSITY BUDGET		
TUITION REVENUE		\$368,000
OTHER SOURCES Government Grant		\$210,465
CENTRAL SHARE OF REVENUE		(\$173,540)
TUITION SET ASIDE		
TOTAL		\$404,925

If other sources are used, please list the sources and indicate if the funds have been applied for and if they have been secured.

4. IMPACT ON ENROLMENT

- a) How many students are expected in the program? **65 - 85**
- b) How many new students will the program attract to Queen's University?
(i.e. students in the program that are not transfers from existing programs currently being offered at Queen's)
20 – 30 The remainder are graduates of the Queen's Commerce Program
- c) How many students must be accommodated by other departments / units?
(Please indicate which departments / units will be affected and how.)


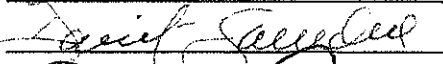
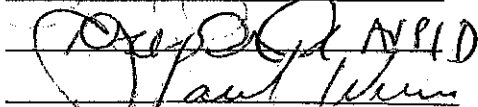
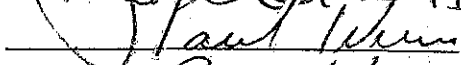
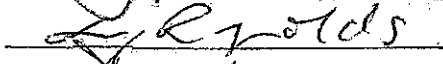
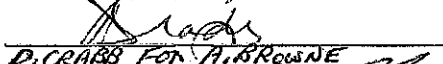
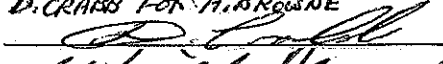
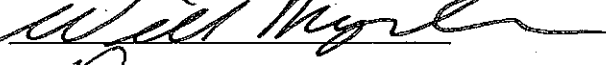
NONE

5. NET IMPACT OF THE PROPOSAL

Please summarize any other resource or funding implications of the proposal.

6. SIGN-OFF

Following Faculty Board approval, signatures from the following individuals listed below must be obtained to verify that they have reviewed this proposal. Supplementary comments may be appended and so indicated by checking the box beside the appropriate signature.

Title	Comments Appended	Signature
Department Head	<input type="checkbox"/>	
Dean or Associate Dean	<input type="checkbox"/>	
Dean of Student Affairs	<input type="checkbox"/>	
University Librarian	<input type="checkbox"/>	
Director, Information Technology Services	<input type="checkbox"/>	
University Registrar	<input type="checkbox"/>	
Associate VP (Operations & Facilities)	<input type="checkbox"/>	 <small>D. CRABB FOR A. BROSNE</small>
Vice-Principal (Operations & Finance)	<input type="checkbox"/>	
Vice-Principal (Academic)	<input type="checkbox"/>	