

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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This list may include Regular Graduate Faculty, Associated Graduate Faculty and/or Graduate Faculty from other universities.

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BA Wilfrid Laurier, MBA York, PhD Wilfrid Laurier CPA, CA - Assistant Professor

Graduate Faculty

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.

Learning Outcomes

Upon successful completion of the Graduate Diploma in Accounting program, graduates will have the capacity to:

1. Integrate and apply accounting knowledge and professional standards to problems in the field.
2. Develop specialized knowledge in two of four fields identified in the CPA elective modules: performance management, finance, assurance or taxation.
3. Identify, select and analyze accounting problems to propose evidence-based recommendations.
4. Develop an ethical and professional approach when working in an accounting context.
5. Communicate accounting analyses effectively to various stakeholders with reference to CPA standards, through well-written documents and presentations.

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.

Code	Title	Credits
Core Courses		
ACCT*6100	Integrated Cases I	0.50
ACCT*6200	Integrated Cases II	0.50
Electives		
ACCT*6300	Taxation	0.50
ACCT*6500	Assurance	0.50

Courses

ACCT*6100 Integrated Cases I Summer Only [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 Graduate Diploma Accounting and Management MSc coursework/MRP students.

Department(s): Department of Management

Location(s): Guelph

ACCT*6200 Integrated Cases II Summer Only [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 Graduate Diploma Accounting and Management MSc coursework/MRP students.

Department(s): Department of Management

Location(s): Guelph

ACCT*6300 Taxation Summer Only [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 Graduate Diploma Accounting and Management MSc coursework/MRP students.

Department(s): Department of Management

Location(s): Guelph

ACCT*6400 Performance Management Unspecified [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 Graduate Diploma Accounting and Management MSc coursework/MRP students.

Department(s): Department of Management

Location(s): Guelph

ACCT*6500 Assurance Summer Only [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 Graduate Diploma Accounting and Management MSc coursework/MRP students.

Department(s): Department of Management

Location(s): Guelph

ACCT*6600 Financial Management Unspecified [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 Graduate Diploma Accounting and Management MSc coursework/MRP Management students.

Department(s): Department of Management

Location(s): Guelph