

Final Report for Ontario Colleges to
Fanshawe College and Seneca College

Honours Bachelor of Commerce Degrees
Transfer Pathways Project

Project Number- 2015-25

Submission Date- March 2016

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Project Inception and Goals

A proposal was submitted to ONCAT in early 2015 to initiate a project to support the creation and implementation of diploma to degree pathways for access from all colleges in Ontario for transfer into Honours Bachelor of Commerce degree programs offered at Fanshawe College and Seneca College.

Building on the Ontario Heads of Business ONCAT transfer agreements in 'Business' between Ontario college diploma programs, Fanshawe and Seneca Colleges' Honours Bachelor of Commerce degrees will provide pathways for Ontario diploma graduates to ladder into these college degrees. The project's goal was to create articulation agreements for the colleges' high affinity diploma and advanced diploma programs in business. The result of these agreements will create time and cost saving for college graduates in Ontario seeking degree options in business. It will further fulfill a need for degree transfer opportunities in high affinity business diploma programs.

Goal of the Ontario Colleges to Fanshawe and Seneca College Honours Bachelor of Commerce degrees transfer pathways project

- Create seamless diploma to college degree transfer between the 24 Ontario colleges and pathways from high affinity college diploma programs to:
 - 4 Honours Bachelor of Commerce degrees at Seneca College
 - Honours Bachelor of Commerce-Business Management
 - Honours Bachelor of Commerce-Financial Services Management
 - Honours Bachelor of Commerce-Human Resources Strategy and Technology
 - Honours Bachelor of Commerce-International Accounting and Finance
 - 4 Honours Bachelor of Commerce degrees at Fanshawe College
 - Honours Bachelor of Commerce (Management)
 - Honours Bachelor of Commerce (Accounting)
 - Honours Bachelor of Commerce (Human Resources Management)
 - Honours Bachelor of Commerce (Digital Marketing)
- Provide oversight of the development of online bridging courses (6 per institution)
 - Fanshawe College online bridging course development
 - Seneca College online bridging course development
- Articulation agreements created for all high affinity business diploma programs from all Ontario colleges into the Fanshawe College and Seneca College Honours Bachelor of Commerce degrees.

Project Team

The project team is comprised of representatives from Fanshawe College and Seneca College and a hired Project Manager.

Fanshawe College Staff:

Mary Pierce, Chair, Lawrence Kinlin School of Business

Minette Klazinga, Event and Pathways Coordinator, Lawrence Kinlin School of Business
Lisa Schwerzmann, Program Manager
Ligia Pacheco, Customer Service Representative

Fanshawe College Faculty:

Darren Johnson, Honours Bachelor of Commerce Degree Coordinator
Susan Deakin, 3-year Accounting Coordinator
Randy Hull, 2-year Accounting Coordinator
Roberta Wheeler, 2 and 3-year Human Resources Coordinator
Sherry McEvoy, 3-year Marketing Coordinator
Scott Hubert, 2-year Marketing Coordinator

Seneca College Staff

Karen Murkar, Chair, School of Accounting & Financial Services
Joanna Crabtree, Operations Manager, Faculty of Business
Sheilagh Stephenson, Student Advisor
Lisa Dallazuanna, Student Advisor

Seneca College Faculty

Larry Hurst, 3-year Accounting Coordinator
Simon Lee, 2-year Accounting Coordinator
Jamie Aldcorn, Accounting (IAF) Degree Coordinator
Puneet Luthra, HR (HST) Degree Coordinator
Sarah Arliss, Business Administration (BBM) Degree Coordinator
David Hoffman, Financial Services Management (FSM) Degree Coordinator
Peter Wan, 3-year Financial Planning Coordinator

Project Manager

Lynn Sveinbjornson

[Project Timeline](#)

March 31, 2015:

- Approval of “Ontario Colleges to Fanshawe and Seneca Colleges’ Bachelor of Commerce Degrees Transfer Pathways” Project

June 2015-December 2015:

- Pathways mapping of all 24 Ontario colleges’ diploma programs in Business, Human Resources, Marketing, Accounting and Financial Services/Financial Planning
- Pathways mapping of all 24 Ontario colleges’ advanced diploma programs in Business, Human Resources, Marketing, Accounting and Financial Services/Financial Planning
- Draft articulation agreements for applicable programs

January 2016-February 2016

- Approval of articulation agreements
- Development of communications plan

March 2016-September 2016

- Roll out communication of articulation agreements to Ontario colleges and development of online and printed materials
- Initiation of online bridge curriculum development

June 2016-June 2017

- Finalize and roll out online bridging courses

Pathway Development

Development of transfer pathways

The project began with a review of the ONCAT funded “Diploma to Diploma” project as the start to the roadmap for going forward with this project. The “Diploma to Diploma” project provided an excellent base of research that was verified, documented and provided information on program equivalencies and diploma programs that met with the standards set out by the ‘Heads of Business for Ontario Colleges’. Having access to the work that was completed in the ONCAT funded “Diploma to Diploma” program saved valuable time and effort in identifying programs that were determined to be compliant with the conditions of the agreement. Signed agreements with parameter requirements such as course requirements, course sequencing and compliance with professional designation requirements made the mapping exercises for the four Honours Bachelor of Commerce degrees at Fanshawe College (Accounting, Digital Marketing, Human Resources Management and Management) and the four Honours Bachelor of Commerce degrees at Seneca College (Business Management, International Accounting and Finance, Financial Services Management, and Human Resources Strategy and Technology) easier to navigate and saved significant time.

The first part of the project was to verify that college programs met the ‘diploma to diploma’ standards and then compare the differences in the programs to the Fanshawe and Seneca diploma programs. This was especially important for specialized programs such as the Fanshawe College Honours Bachelor of Commerce, (Digital Marketing) degree which has specialized course content in both the degree and diploma programs. A gap analysis was done between college diploma programs to help determine where the course gaps existed that would hinder the progress through the degree program because of a lack of knowledge. (*see Appendix 1-Sample of Diploma to Diploma course mapping*).

In addition, a gap analysis between the courses in the Honours Bachelor of Commerce degree programs and those in each college's business diploma and advanced diploma programs was conducted to determine any additional courses that would be required for a student to take to meet the requirements of the Honours Bachelor of Commerce degrees. For both Seneca College and Fanshawe College Honours Bachelor of Commerce degrees, a flow chart for the pathways for transfer students to follow was developed. (*see Appendix 2-Seneca College Honours Bachelor of Commerce-IAF Program flowchart*), (*see Appendix 3-Fanshawe College flow chart for direct entry, diploma and advanced diploma entry*)

Learning Outcomes

It is challenging comparing the learning outcomes from diploma to degree programs because the differences between the applied nature at the diploma and the advanced diploma levels and the conceptual sophistication at the Honours Bachelor degree level. (*see Appendix 4- Table of learning outcomes for diploma business, advanced diploma business and Honours Bachelor of Commerce (Management)*). In the business diploma programs that have courses that allow for transfer to professional credentials or designations, college diploma courses have built in some of the conceptual sophistication necessary to transfer to the profession-oriented degree requirements in the same areas of study, for example, accounting, HR and management. To address gaps in learning outcomes, Seneca and Fanshawe College developed bridging courses that will address the lack of skills and knowledge that the gap analysis identified in the mapping process. The bridging courses provide skills and competencies that are necessary at an Honours baccalaureate level and that are missing from diploma level programs such as critical thinking, analytical skills, independent thinking and learning and research oriented skills. The bridging programs also provide a more theoretical approach to the functional areas of business than in the diploma programs. (*see Appendix 5- Fanshawe College List of bridging courses*). (*See Appendix 6- Seneca College List of bridging courses*).

Articulation Agreements

A total of 235 articulation agreements were developed for the 24 Ontario colleges. A separate articulation agreement was prepared for high affinity diploma and advanced diplomas for each college's program. Please note, not every college offered a diploma or advanced diploma in each specialty (i.e. Business, Marketing, Accounting, Financial Services or Human Resources). (*see Appendix 7- Sample articulation agreement from Fanshawe College and (Appendix 8- Sample articulation agreement for Seneca College)*)

Successes and Challenges

Successes:

The ability to prepare the 235 articulation agreements for 24 colleges in a relatively short period of time (June 2015-March 2016) is the direct result of the synergy gained by being able to access the research, findings and results of the ONCAT funded Ontario College "diploma to diploma" transfer project completed by the 'Heads of Business for Ontario Colleges'. There was a tremendous amount of sharing of information that made the mapping of the college diploma programs simplified through shared resources and collaboration. Another factor that assisted in the development of the agreements was the publicly available online information for each college. The posting of detailed course outlines and learning objectives provided an easy and accessible method for gaining information and the posting of relevant contact persons aided in required follow-up.

There are more pathways available than ever before for people wishing to pursue post-secondary education through diploma and degree programming. These articulation agreements offer graduates of business diploma and advanced diploma programs a clearly communicated, easy to understand pathway following graduation from diploma and advanced diploma to Honours Bachelor of Commerce degrees at Fanshawe and Seneca Colleges.

Additionally, the articulation agreements originating out of this project provide opportunities for colleges, and in particular those that do not offer similar degree level programming, and the ability to promote more degree options to their students and graduates who wish to pursue Bachelor degrees in business.

Challenges

The major weakness in the outcome of the mapping exercise is the nature of them as “point in time” articulation agreements that are based on diploma course requirements in a specific academic year. Graduates from prior years will have to have a more detailed review of their courses and curriculum to be accepted into the degree programs. Likewise, agreements will need revisions as curriculum in diplomas and the eight degrees themselves evolve in the future.

The sustainability of these agreements will need to be examined in the future to determine an effective way to keep them updated and relevant in the most-timely fashion otherwise they lose their value to students, faculty and staff who access them.

As more college programs develop opportunities for transfer between post-secondary institutions, another opportunity for colleges to streamline the entry process between institutions would be to offer common transcript language so academic results are consistent across institutions.

Creation of Online Bridging Programs

Timing constraints necessitate that the current in-class bridging programs (a group of courses bridging the gap between diploma and degree) be delivered over the summer months between diploma graduation and degree start. Since many diploma programs have a ‘co-op’ option and some students have flexible graduation dates, access to the summer bridging programs is delayed for some. To address this timing issue, Fanshawe and Seneca Colleges are currently developing these bridging courses to online courses that will allow graduates that need to take the bridging courses the opportunity to do so without being on campus. Ideally, the online courses that compose the bridge will also be available multiple times during the academic year which will benefit students that graduate at the end of the summer and fall semesters. Development of these online courses will begin summer 2016.

Communications & Implementation Plans

Both Fanshawe College and Seneca College have invested in this project to develop a communications plan to promote the articulation agreements at Ontario colleges. The communications plan will include online and written materials targeted to the colleges in the agreements. The communications plan will be rolled out at the end of March 2016. Both Fanshawe and Seneca College will be updating their school’s website to include information on the transfer opportunities for graduates of Ontario diploma

and advanced diplomas. In development is marketing materials that will be shared with other schools for information about the degree programs. All Ontario colleges have received a PDF copy of all of the relevant articulation agreements for their high affinity business diploma and advanced diplomas. Feedback regarding the agreements was requested from all schools to ensure accuracy of information, and understanding of degree pathways. Both Fanshawe College and Seneca College have had follow-up conference calls, follow-up email correspondence with Ontario colleges to answer questions about the pathways, processes and request for additional materials.

Both Fanshawe College and Seneca College degree programs currently have processes in place to accept graduates from other college's using the articulation agreements.

Monitoring Outcomes

Seneca College and Fanshawe College will monitor the progress, success and challenges of students who transfer from other college diploma programs into their Honours Bachelor of Commerce degree programs. This will be done to maximize student success in the degree programs by identifying and addressing learning gaps. Both Seneca and Fanshawe Colleges will be ensuring potential students' needs are met in the enrolment cycle from communication of degree options to registration processes with easy access of information. They will ensure transparency, clear communication of application processes, and advisement support. Finally, these students will be monitored in terms of challenges and successes in the program through to graduation.

Appendix

Appendix 1: Sample of diploma to diploma course mapping

Appendix 2: Seneca College flow chart for direct entry, diploma and advanced diploma courses and bridges

Appendix 3: Fanshawe College flow chart for direct entry, diploma and advanced diploma courses

Appendix 4: Table of learning outcomes for diploma business, advanced diploma business and Honours Bachelor of Commerce (Management)

Appendix 5: Fanshawe College list of bridging courses

Appendix 6: Seneca College list of bridging courses

Appendix 7: Sample articulation agreement from Fanshawe College

Appendix 8: Sample articulation agreement from Seneca College

Appendix 1: Sample of Diploma to diploma course mapping
 Fanshawe College Honours Bachelor of Commerce (Accounting)

Transfer schedule for Cambrian College Accounting Diploma and Business Administration-Accounting Diploma

Direct Entry	Credit hrs	Cambrian College Accounting Diploma	Credit hours	Cambrian College Accounting Administration diploma	Credit Hours
Semester 1 Fall		Semester 1 Fall		Semester 1 Fall	
Acct 1004 Principles of Accounting 1	4	ACC 1100 Intro to Accounting	4	ACC 1100 Intro to Accounting	4
MKTG 1012 Principles of Marketing 1	3	MKT 1100 Introduction to Marketing	4	MKT 1100 Introduction to Marketing	4
MATH 1052 Business Math	3	BUS 1100 Business Mathematics	4	BUS 1100 Business Mathematics	4
BUSI 1060 Strategies for Success	1	GSC 1003 Prepared for Success	3	GSC 1003 Prepared for Success	3
WRIT 1032 Reason & Writing-Business 1 or COMM 1023 Business Communication	3	ENG 1003 College Communications	2	ENG 1003 College Communications	2
BUSI 1005 Introduction to Business Processes	3	1130 Business Intelligence	2	1130 Business Intelligence	2
Total credit hours Semester 1	17		19		19
Semester 2 Winter					
ACCT 1097 Applied Computer Applications for Accounting	3	ISP 3026 Spreadsheet Management	3	ISP 3026 Spreadsheet Management	3
ACCT 1011 Principles of Accounting 2	5	ACC 1102 Accounting Principles	5	ACC 1102 Accounting Principles	5
COMM 3020 Professional Communication	3	ENG 2205 Business Reports & Presentations	3	ENG 2205 Business Reports & Presentations	3
MATH 1175 Financial Math	3	BUS 1200 Mathematics of Finance	4	BUS 1200 Mathematics of Finance	4
ECON 1002 Economics 1 (Micro)	3	ECON 1101 Microeconomics	3	ECON 1101 Microeconomics	3
ACCT 1098 Applied Computer Applications for Accounting 2	3	ACC 1215 Accounting Simulation	3	ACC 1215 Accounting Simulation	3
Total credit hours Semester 2	20		21		21
Semester 3 Fall		Semester 3 Fall		Semester 3 Fall	
ECON 1005 Economics 2 (Macro)	3	ECN 1201 Macroeconomics	3	ECN 1201 Macroeconomics	3
MGMT 3041 Organizational Behaviour	3	BUS 2040 Organizational Behaviour	3	BUS 2040 Organizational Behaviour	3
MATH 1045 Statistics	3	BUS 2302 Quantitative Management Methods I	3	BUS 2302 Quantitative Management Methods I	3
FINA 3043 Taxation 1 Personal Tax	5	ACC 3540 Taxation I	4	ACC 3540 Taxation I	4
ACCT 3036 Accounting 1 Intermediate Accounting	5	ACC 1117 Intermediate Accounting I	5	ACC 1117 Intermediate Accounting I	5
Total Credit hours Semester 3	19		19		19
Semester 4-Winter		Semester 4-Winter		Semester 4-Winter	
ACCT 3050 Accounting 2-Intermediate	5	ACC 1118 Intermediate Accounting II	4	ACC 1118 Intermediate Accounting II	4
ACCT 3022 Cost Accounting 1	3	ACC 2320 Management Accounting I	4	ACC 2320 Management Accounting I	4
FINA 3044 Taxation 2-Personal Tax	3	Gap		Gap	
SYST 3002 Business Information Systems	3	Gap		ACC 1116 Management Information Systems	4
LAWS 3041 Business Law	3	BUS 2320 Commercial Law	3	BUS 2320 Commercial Law	3
FINA 3042 Corporate Finance 1	3	Gap		BUS 3550 Corporate Finance I	3
Gen Ed Elective	3	Gen Ed Elective	3	Gen Ed Elective	3
Total credit hours Semester 4	23				

Bridging Semester		Semester 5-bridge (summer)			
		Argumentation & Persuasion	3		
		Ethics in a Global Context	3		
		Operations Management	3		
		Non-Core Elective	3		
		Quantitative Methods	3		
Total Hours Semesters 1-4	79		15		
Semester 5-Fall		Semester 5-Fall		Semester 5-Fall	
ACCT 5010 Cost & Managerial Accounting	4	Management Fundamentals	3	ACC 2420 Management Accounting II	4
FINA 5009 Corporate Finance 2	3	Business Finance 1	4	BUS 3651 Corporate Finance II	3
FINA 5010 Taxation 3-Corporate Tax (old FINA 5006)	5	HR Management	3	ACC 3640 Taxation II + ACC 1125 Electronic Taxation Simulation	5
METH 5020 Quantitative Methods	3	Management Accounting 2	4	BUS 2401 Quantitative Management Methods II	4
MGMT 3011 Project Management	3	Non-Core Elective	3	ACC 1115 Project Management	2
Total Credit hours in Semester 5	18				18
Semester 6-Winter					
ACCT 5003 Cost and Managerial Accounting	6		17	Gap	
ACCT 5001 Auditing	5			ACC 1017 Introduction to Internal Audit and ACC 3501 Auditing	9
MGMT 5048 Professional Competencies AND	3	Semester 6-Winter		Gap	
MGMT 5034 Strategic Policy & Planning	3	Personal Taxation	5	Gap	
OR		Non-Core Elective	3		
MGMT 5039 Community Consultancy	6	Business Finance 2	4	Field Placement	
GEN EDUCATION Elective	3	Advanced Financial Accounting 1	3	Gen Ed Elective	3
		Advanced Accounting Theory	3		
Total Credit hours Semester 6	20		18		
				Semester 6-Summer Bridging	
Total Credit hours for Semesters 1-6				Argumentation & Persuasion	3
Total hours in Business Accounting Diploma	79			Ethics in a Global Context	3
Total hours in the Business Administration Accounting Diploma	117			Operations Management	3
Bridging Semester				Non-Core Elective	3
				Elective Business	3
				Finance 2	4
Total hours in Bridging semester					19
Semester 7-Fall		Semester 7-Fall		Semester 7-Fall	
Advanced Financial Accounting 2	3	Advanced Financial Accounting 2	3	Advanced Financial Accounting 2	3
Corporate Taxation	4	Corporate Taxation	4	Corporate Taxation	4
Auditing 1	4	Auditing 1	4	Advanced Accounting Theory	3
Non-Core Elective	3	Non-Core Elective	3	HR Management	3
Non-Core Elective	3	Non-Core Elective	3	Non-Core Elective	3
Co-op Preparation (non credit)		Co-op Preparation (non credit)		Co-op Preparation (non credit)	
Total credit hours	17		17		16

CO-OP WORK TERM-WINTER		CO-OP WORK TERM-WINTER		CO-OP WORK TERM-WINTER	
Semester 8-Fall		Semester 8-Fall		Semester 8-Fall	
Co-op integration (non-credit)		Co-op integration (non-credit)		Co-op integration (non-credit)	
Advanced Management Accounting	4	Advanced Management Accounting	4	Advanced Management Accounting	4
Advanced Taxation	3	Advanced Taxation	3	Advanced Taxation	3
Advanced Auditing	3	Advanced Auditing	3	Advanced Auditing	3
Strategic Policy and Planning	3	Strategic Policy and Planning	3	Non-Core Elective	3
Non-Core Elective	3	Non-Core Elective	3	Non-Core Elective	3



<p>Graduates from <i>the Cambrian College Business-Accounting 2 year Diploma</i></p> <ul style="list-style-type: none"> Gaps in curriculum
<p>FINA 3044 Taxation 2-Personal Tax</p> <p>SYST 3002 Business Information Systems</p>

<p>Graduates from <i>the Cambrian College Business Administration- Accounting 3 year Diploma</i></p> <ul style="list-style-type: none"> Gaps in curriculum
<p>FINA 3044 Taxation 2-Personal Tax</p> <p>ACCT 5003 Cost and Managerial Accounting</p> <p>MGMT 5048 Professional Competencies</p> <p>MGMT 5034 Strategic Policy & Planning</p>

Appendix 2: Seneca College flow chart for direct entry, diploma and advanced diploma courses and bridges



BACHELOR OF COMMERCE

INTERNATIONAL ACCOUNTING AND FINANCE

SEMESTER 1	SEMESTER 2	SEMESTER 3	SEMESTER 4	SEMESTER 5	CO-OP	SEMESTER 6	SEMESTER 7	SEMESTER 8
BAB 100 Introduction to Canadian Business	BAB 210 Business Statistics <i>Pre-req: BAB 110</i>	IAF 310 Intermediate Financial Accounting I <i>Pre-req: BAB140</i>	HST 430 Organizational Behavior	IAF 320 Income Tax 1 <i>Pre-req: BAB140</i>		IAF 420 Income Tax II <i>Pre-req: IAF320</i>	BAB 905 Project Management	IAF 816 Critical Thinking, Analysis & Decision Making <i>Pre-req: IAF710 & IAF510</i>
BAB 110 Financial Mathematics	BAB 220 Computer Applications for Business II <i>Pre-req: BAB 120</i>	IAF330 Finance <i>Pre-req: BAB140 & BAB210</i>	IAF 410 Intermediate Financial Accounting II <i>Pre-req: IAF310</i>	IAF 520 Auditing <i>Pre-req: IAF410 & BAB240</i>		IAF 610 Computerized Auditing <i>Pre-req: IAF520</i>	IAF 510 Accounting Theory <i>Pre-req: IAF410</i>	IAF 826 Advanced Auditing <i>Pre-req: IAF610</i>
BAB 120 Computer Applications for Business I	BAB 231 Introduction to Business Law	IAF 340 Business Information Systems I <i>Pre-req: BAB140 and BAB220</i>	IAF 530 Management Accounting-Intermediate <i>Pre-req: BAB240</i>	IAF 540 Accounting and Business Information Systems II <i>Pre-req: IAF340</i>		IAF 620 Financial Management <i>Pre-req: IAF410 & IAF 330</i>	IAF 710 Advanced Financial Accounting <i>Co-req: IAF510</i>	IAF 831 International Strategic Management <i>Pre-req: BAB235 & IAF605</i>
BAB 140 Introduction to Financial Accounting	BAB 235 Introduction to Marketing	LSP 240 Micro Economics: Theory and Practice	LSP 340 Macro Economics: Theory and Practice	IAF 550 Quantitative Methods for Decision Making <i>Pre-req: BAB210</i>		IAF 640 Business Cases I <i>Pre-req: BAB240</i>	IAF 716 Operations Management <i>Pre-req: BAB100, BAB235 & BAB240</i>	IAF 841 Management Accounting-Advanced <i>Pre-req: IAF530</i>
ENG 106 Writing Strategies	BAB 240 Management Accounting <i>Pre-req: BAB 140</i>	LSP 400 Presentation Skills	LSO xxx Liberal Studies Elective	LSP 500 Ethics and Social Responsibility		LSO xxx Liberal Studies - Elective	LSP 700 Applied Research Methodology	LSP 800 Applied Research Project <i>Pre-req: LSP700</i>
	ENG 205 Applied Communication for Business <i>Pre-req. ENG 106 or ENG 105</i>	LSO xxx Liberal Studies Elective		CPP600 Co-op Professional Practice		CPP700 Co-op Integration and Career Planning		

Legend: Yellow = Course Exemptions
 Blue = Required (reach back courses)
 No highlight = Required

Updated: October 2015

Appendix 3: Fanshawe College flow chart for direct entry, diploma and advanced diploma courses

BHM1 Bachelor of Commerce (Human Resources Management)

Direct entrance					Transfer from 2 yrs Diploma					Transfer from Advanced Diploma				
Course #	Course Name	Hours	Credits		Course #	Course Name	Hours	Credits		Course #	Course Name	Hours	Credits	
Level 1														
MATH-7007	Math for Decision Making	60	4	core										
ACCT-7002	Introductory Accounting 1	60	4	core										
WRIT-7005	Argumentation & Persuasion	45	3	non-core										
COMP-7012	Computer Apps for Business	45	3	core										
MGMT-7006	Management Fundamentals	45	3	core										
Level 2														
MKTG-7001	Marketing 1	45	3	core										
ECON-7005	Microeconomics	45	3	core										
SYST-7001	Business Information Systems	45	3	core										
LIBS-7001	Ethics in a Global Context	45	3	non-core										
COMM-7018	Professional Communication Elective			core										
Level 3														
ACCT-7014	Accounting for Managers	60	4	core										
ECON-7006	Macroeconomics	45	3	core										
MGMT-7007	Human Resources Management	45	3	core										
METH-7022	Statistics for Business	45	3	core										
MGMT-7011	Leaders & Leadership Elective	45	3	non-core										
Level 4														
LAWS-7002	Business Law	45	3	core										
MGMT-7008	Operations Management	45	3	core										
MGMT-7009	Organizational Behaviour	45	3	core										
MKTG-7002	Marketing 2 Elective	45	3	non-core										
Level 5														
FINA-7006	Financial Management	45	3	core										
MGMT-7012	Managing Performance	45	3	core										
MGMT-7013	Talent Acquisition	45	3	core										
MGMT-7014	Employee & Labour Relations Elective	45	3	non-core										
Level 6														
MGMT-7015	International HR	45	3	core										
MGMT-7016	Managing Programs & Projects	45	3	core										
SFTY-7003	Workplace Health & Safety	45	3	core										
MGMT-7017	Compensation Elective	45	3	non-core										
Level 7														
LAWS-7003	Employment & Labour Law	45	3	core										
MGMT-7018	Training & Development	45	3	core										
COMP-7013	HRIS - Data & Enquiry	45	3	core										
MGMT-7019	Pension & Benefits	45	3	core										
COOP-1020	Co-op preparation (non-credit) Elective			non-core										
Level 8														
MGMT-7020	Planning for the HR Profession	45	3	core										
MGMT-7021	Negotiation-Mediation & Dispute Res.	45	3	core										
MGMT-7022	Organizational Development	45	3	core										
MGMT-7023	Strategic Policy & Planning	45	3	core										
COOP-1020	Co-op Integration (non-credit) Elective			non-core										
Level 4b - Bridge														
WRIT-7005	Argumentation & Persuasion	45	3	non-core										
LIBS-7001	Ethics in a Global Context	45	3	non-core										
MGMT-7008	Operations Management	45	3	core										
MGMT-7011	Leaders & Leadership	45	3	core										
MATH-7007	Math for Decision Making Elective	60	4	non-core										
Level 5 b														
FINA-7006	Financial Management	45	3	core										
METH-7022	Statistics for Business	45	3	core										
ACCT-7014	Accounting for Managers	60	4	core										
MGMT-7014	Employee & Labour Relations Elective	45	3	non-core										
Level 6 b														
LAWS-7002	Business Law	45	3	core										
MGMT-7015	International HR	45	3	core										
MGMT-7016	Managing Programs & Projects	45	3	core										
MKTG-7002	Marketing 2 Elective	45	3	non-core										
Level 7 b														
ECON-7006	Macroeconomics	45	3	core										
COMP-7013	HRIS - Data & Enquiry	45	3	core										
MGMT-7019	Pension & Benefits	45	3	core										
COOP-1020	Co-op preparation (non-credit) Elective			non-core										
Level 8 b														
MGMT-7020	Planning for the HR Profession	45	3	core										
MGMT-7021	Negotiation-Mediation & Dispute Res.	45	3	core										
MGMT-7022	Organizational Development	45	3	core										
MGMT-7023	Strategic Policy & Planning	45	3	core										
COOP-1020	Co-op Integration (non-credit) Elective			non-core										
Level 6c - Bridge														
WRIT-7005	Argumentation & Persuasion	45	3	non-core										
LIBS-7001	Ethics in a Global Context	45	3	non-core										
MGMT-7008	Operations Management	45	3	core										
MKTG-7002	Marketing 2	45	3	core										
MGMT-7015	International HR Elective	45	3	core										
Level 7 c														
METH-7022	Statistics for Business	45	3	core										
LAWS-7002	Business Law	45	3	core										
MGMT-7019	Pension & Benefits	45	3	core										
COOP-1020	Co-op preparation (non-credit) Elective			non-core										
Level 7 c														
FINA-7006	Financial Management	45	3	core										
MGMT-7022	Organizational Development	45	3	core										
MGMT-7023	Strategic Policy & Planning	45	3	core										
COOP-1020	Co-op preparation (non-credit) Elective			non-core										

Appendix 4: Table of learning outcomes for Diploma Business, Advanced Diploma Business and Honours Bachelor of Commerce (Management)

Diploma-Business

1. identify and discuss the impact of global issues on an organization's business opportunities by using an environmental scan*.
2. apply principles of corporate sustainability*, corporate social responsibility and ethics to support an organization's business initiatives.
3. use current concepts/systems and technologies to support an organization's business initiatives.
4. apply basic research skills to support business decision making.
5. support the planning, implementation and monitoring of projects.
6. perform work in compliance with relevant statutes, regulations and business practices.
7. explain the role of the human resource function and its impact on an organization.
8. use accounting and financial principles to support the operations of an organization.
9. describe and apply marketing and sales concepts used to support the operations of an organization.
10. outline principles of supply chain* management and operations management.
11. outline and assess the components of a business plan.
12. develop strategies for ongoing personal and professional development to enhance work performance in the business field.

Advanced Diploma Business

1. evaluate the impact of global issues on an organization's business opportunities by using an environmental scan*.
2. apply principles of corporate sustainability*, corporate social responsibility and ethics to support an organization's business initiatives.
3. assess and use current concepts/systems and technologies to support an organization's business initiatives.
4. conduct and present research to support business decision making.
5. plan, implement and evaluate projects by applying project management principles.
6. perform work in compliance with relevant statutes, regulations and business practices.
7. apply human resource practices to support management objectives and the organization's goals.
8. use accounting and financial principles to support the management and operations of an organization.
9. assess marketing and sales concepts and strategies and apply them to the needs of an organization.
10. outline principles of supply chain* management and operations management and assess their impact on the operations of an organization.
11. participate in the development of a business plan.
12. develop strategies for ongoing personal and professional development to enhance work performance in the business field.
13. outline strategies used to manage risks in an organization's business activities.

Honours Bachelor Degree (Management)

1. Use the interdependence of various functional areas of business (i.e. financial, marketing, operations, human resources) to achieve organizational success in domestic and international environments.
2. Develop strategies that will achieve organizational goals through integration of business methodologies that assess costs, benefits, risks, and opportunities, and that utilize current and emerging technology and trends.
3. Enhance business opportunities by incorporating external variables into various business decision models.
4. Assess the unique business needs of organizations of various sizes, public sector, private sector, and not-for-profit firms.
5. Evaluate professional, ethical, and legal codes of conduct.
6. Research, analyze, and critically evaluate qualitative and quantitative data from a variety of sources to support business decisions through effective problem solving, critical thinking, logic and reasoning.
7. Communicate information, arguments, and analysis accurately and reliably for the message, audience, and purpose.
8. Perform effectively and efficiently within groups or teams, demonstrating leadership, team-building, and influencing skills.
9. Design personal learning plans and integrate learning strategies into current and future development goals.
10. Assess resource allocation decisions that influence sustainability practices and drive economic, social, cultural, and environmental stewardship.
11. Analyze domestic and international business opportunities within an international context.

12. Plan, implement, and evaluate projects and programs, using project planning principles and tools.
13. Assess the overall financial performance of an organization.
14. Apply management-level decision-making and strategic planning skills.
15. Develop a business plan based on sound research that integrates business principles and best practices.
16. Evaluate the impact of the economic, social, political, and cultural variables which affect a business.
17. Demonstrate leadership skills to motivate others to achieve personal and organizational goals.
18. Design strategies to creatively organize, lead, and manage the risks of an organization.
19. Implement best practice principles for the planning, directing, and controlling of an organization.
20. Contribute to the planning, implementation and evaluation of sales strategies to improve revenue generation.
21. Construct creative and innovative ideas to address business challenges and opportunities.
22. Assess the impact on individuals, groups and organizations when an individual exceeds the limits of their knowledge and takes inappropriate risks.

Fanshawe College Honours Bachelor of Commerce List of Bridging Courses for Degrees and Course Descriptions

Honours Bachelor of Commerce (Digital Marketing) bridging courses:

MGMT-7008 - Operations Management

Students will learn the art and science of ensuring that goods and services are created and delivered successfully through the value chain to the end customer. The course covers practical applications of operations in both the manufacturing and services environments with an emphasis on operational strategy, leadership, decision making and customer satisfaction. Topics will include: competitiveness, strategy and productivity, forecasting, Lean System, Total Quality Management (TQM) and the ability to analyze key issues and problems in operations management.

LIBS-7001 - Ethics in a Global Context

The last half century or so has seen a rapid shift towards globalization. As a result, even our most mundane actions can easily and unwittingly impact someone halfway around the world. As good global citizens, we must consider our actions in a global context. This course introduces students to the four most prominent ethical theories - Utilitarianism, Deontology, Ethics of Care and Virtue Ethics - as well as the two chief models of business ethics - Friedman's account that shareholder's interests trump all and Freeman's more recent suggestion that corporations must balance the interests of all stakeholders. We also consider these theories within the context of a variety of topics, including abortion, euthanasia, the death penalty, sexual morality, pornography, addictions, terrorism, human rights, world hunger, poverty, economic justice and environmental issues.

WRIT-7005 - Argumentation & Persuasion

Argumentation and Persuasion is an advanced writing and communications breadth course. The purpose of this course is to examine the sophisticated interrelationship between rhetorical choices (including modes, style, and tone), audience requirements, engagement with outside sources, and texts' ultimate success. Students will learn how to apply these concepts to their own writing, and thus how to construct a variety of successful texts, including advanced argumentation.

MGMT-7011 - Leaders & Leadership

Leadership is about getting results over the long-term. In an organization, the leader's main role is to not only move the entire organization forward but to create leadership in everyone with whom they work. Students will learn to apply a proven leadership process in the workplace of the 21st Century by understanding the role of credibility, values, vision, ethics, empowerment, human relations, communication, developing others and effective feedback. They will build leadership skills, insight and judgment enabling them to make a significant impact on the operational effectiveness of an organization.

Honours Bachelor of Commerce (Accounting) bridging courses:

MGMT-7008 - Operations Management

Students will learn the art and science of ensuring that goods and services are created and delivered successfully through the value chain to the end customer. The course covers practical applications of operations in both the manufacturing and services environments with an emphasis on operational strategy, leadership, decision making and customer satisfaction. Topics will include: competitiveness, strategy and productivity, forecasting, Lean System, Total Quality Management (TQM) and the ability to analyze key issues and problems in operations management.

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METH-7023 - Quantitative Methods

The objective of this course is to introduce students to the mathematical techniques and models used in management science, supported by extensive use of business applications and computer software. Topics include: decision modelling and analysis; regression analysis; time series analysis and forecasting; linear programming, including sensitivity analysis and application to distribution and network models; simulation.

FINA-7003 - Business Finance 2

This advanced finance course provides an in-depth study of issues and tools that financial managers use in making decisions. The main goal of the course is to teach students to explore issues and make sound corporate financing decisions. Specific 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 decision making; valuation of corporations; treasury risk management; futures, forwards, options and swaps; and, financial planning.

Honours Bachelor of Commerce (Human Resources Management) bridging courses:

MGMT-7008 - Operations Management

Students will learn the art and science of ensuring that goods and services are created and delivered successfully through the value chain to the end customer. The course covers practical applications of operations in both the manufacturing and services environments with an emphasis on operational strategy, leadership, decision making and customer satisfaction. Topics will include: competitiveness, strategy and productivity, forecasting, Lean System, Total Quality Management (TQM) and the ability to analyze key issues and problems in operations management.

LIBS-7001 - Ethics in a Global Context

The last half century or so has seen a rapid shift towards globalization. As a result, even our most mundane actions can easily and unwittingly impact someone halfway around the world. As good global citizens, we must consider our actions in a global context. This course introduces students to the four most prominent ethical theories - Utilitarianism, Deontology, Ethics of Care and Virtue Ethics - as well as the two chief models of business ethics - Friedman's account that shareholder's interests trump all and Freeman's more recent suggestion that corporations must balance the interests of all stakeholders. We also consider these theories within the context of a variety of topics, including abortion, euthanasia, the death penalty, sexual morality, pornography, addictions, terrorism, human rights, world hunger, poverty, economic justice and environmental issues.

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Argumentation and Persuasion is an advanced writing and communications breadth course. The purpose of this course is to examine the sophisticated interrelationship between rhetorical choices (including modes, style, and tone), audience requirements, engagement with outside sources, and texts' ultimate success. Students will learn how to apply these concepts to their own writing, and thus how to construct a variety of successful texts, including advanced argumentation.

MGMT-7011 - Leaders & Leadership

Leadership is about getting results over the long-term. In an organization, the leader's main role is to not only move the entire organization forward but to create leadership in everyone with whom they work. Students will learn to apply a proven leadership process in the workplace of the 21st Century by understanding the role of credibility, values, vision, ethics, empowerment, human relations, communication, developing others and effective feedback. They will build leadership skills, insight and judgment enabling them to make a significant impact on the operational effectiveness of an organization.

MATH-7007 - Mathematics for Decision Making

In this course, students will study the fundamental mathematical concepts required to understand and analyze a variety of business-related applications. These applications include: mathematics of merchandising, cost-volume-profit analysis, simple and compound interest, annuities, debt retirement through amortization or sinking funds, bonds, net present value, internal rate of return and an introduction to probability.

MKTG-7002 - Marketing 2

This course advances the study of buyer behaviour and strategic marketing management practices in both business-to-consumer and business-to-business markets. Students utilize the case study method and apply the use of quantitative and qualitative tools to analyze the market and assess the impact of marketing decisions domestically and globally. The successful student will demonstrate the ability to solve marketing problems using a combination of creative thinking and appropriate application of marketing theory and principles. The course culminating project is the creation of a marketing plan based on a case study scenario.

MGMT-7015 - International Human Resources

This course will provide students with an overview of the impact of globalization on the management of human resources at home and abroad. The course will focus on the complex, interdisciplinary nature of international human resources and take the student beyond a narrow functional focus. The student will explore managing and developing global leaders and their staff against the backdrop of mergers, acquisitions, joint ventures and cross border alliances. Expatriate assignments, social and cultural diversity and the paradoxes of human resource management in a global environment will be investigated. Students will research and present a comparison of human resources between Canada and another country.

Honours Bachelor of Commerce (Management) bridging courses:

MGMT-7008 - Operations Management

Students will learn the art and science of ensuring that goods and services are created and delivered successfully through the value chain to the end customer. The course covers practical applications of operations in both the manufacturing and services environments with an emphasis on operational strategy, leadership, decision making and customer satisfaction. Topics will include: competitiveness, strategy and productivity, forecasting, Lean System, Total Quality Management (TQM) and the ability to analyze key issues and problems in operations management.

LIBS-7001 - Ethics in a Global Context

The last half century or so has seen a rapid shift towards globalization. As a result, even our most mundane actions can easily and unwittingly impact someone halfway around the world. As good global citizens, we must consider our actions in a global context. This course introduces students to the four most prominent ethical theories - Utilitarianism, Deontology, Ethics of Care and Virtue Ethics - as well as the two chief models of business ethics - Friedman's account that shareholder's interests trump all and Freeman's more recent suggestion that corporations must balance the interests of all stakeholders. We also consider these theories within the context of a variety of topics, including abortion, euthanasia, the death penalty, sexual morality, pornography, addictions, terrorism, human rights, world hunger, poverty, economic justice and environmental issues.

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Leadership is about getting results over the long-term. In an organization, the leader's main role is to not only move the entire organization forward but to create leadership in everyone with whom they work. Students will learn to apply a proven leadership process in the workplace of the 21st Century by understanding the role of credibility, values, vision, ethics, empowerment, human relations, communication, developing others and effective feedback. They will build leadership skills, insight and judgment enabling them to make a significant impact on the operational effectiveness of an organization.

MGMT-7029 - Sales Leadership & Management

Integrating sales techniques and sales management, this course uses a strategic and consultative sales model to develop and manage customer relationships effectively as they relate to Business-to-Business (B2B) environments. Students will study current sales management issues such as territory and time management, sales compensation and incentive systems, prospecting and qualifying sales leads and sales training methods. Learning will be derived from in-class lectures, in-class activities, group presentations, role playing, learning objects and online assignments. Students will learn to use techniques specific to B2B sales management to deliver realistic sales presentations. Students work will culminate in a presentation and report delivered to a Live Client (Business).

MKTG-7002 - Marketing 2

This course advances the study of buyer behaviour and strategic marketing management practices in both business-to-consumer and business-to-business markets. Students utilize the case study method and apply the use of quantitative and qualitative tools to analyze the market and assess the impact of marketing decisions domestically and globally. The successful student will demonstrate the ability to solve marketing problems using a combination of creative thinking and appropriate application of marketing theory and principles. The course culminating project is the creation of a marketing plan based on a case study scenario.

Seneca College Honours Bachelor of Commerce Bridging Courses

BAB240 - Management Accounting

In this course, students examine the fundamental concepts of management accounting including cost control, planning, decision making and performance evaluation utilized by users internal to the corporate organization. Specific items include standard costing, variance analysis, cost behaviours, budgeting, and break even analysis, make or buy decisions, return on investment and discounted cash flow for capital budgeting. The introduction of management accounting is applied to the analysis, interpretation and application to business including human resource decision making.

HST430 - Organizational Behaviour

This course examines the various aspects of organizational behaviour within the context of the Canadian business environment. Increased global competition, technological change and rising expectations of both employees and employers have underlined the need for a comprehensive analysis of motivation and leadership processes that influence group and individual behaviour within organizations.

IAF410 - Intermediate Financial Accounting II

This course includes an in-depth analysis of accounting for specific items in liabilities and shareholders' equity. Coverage includes a review of generally accepted accounting principles (GAAP), as codified in the CICA Handbook, that apply to the following topics: current and long-term liabilities, shareholders' equity, complex financial instruments, pensions and other post-employment benefits, corporate income taxes and leases. The calculation of earnings per share and the preparation of cash flow statements for more complex situations, in accordance with GAAP, are also covered in this course. The statement user perspective is reinforced through a review of financial statement analysis techniques at a more advanced level. Relationships between accountants, reporting corporations and statement readers receive close attention in this course, with a view to making decisions that establish a viable and ethical approach to fulfilling the accountant's role in the financial reporting process. A global perspective is maintained in this course through a comparison of Canadian and international accounting standards for the specific topics covered.

IAF330 – Finance

In this course, students learn the basic finance concepts, tools and theories required by a financial specialist, working in a Canadian organization and a global economy. This subject is designed to give the students a broad understanding of the use of mathematical techniques as an aid to managerial decision-making. This course prepares students to understand the language and description of Canadian financial markets and the implication of these markets to financial managers. The content includes analysis of the current financial environment and its components, security

valuation, the capital budgeting process, the component costs of capital, introduction to risk, and financial planning.

HST330 - Business Finance

The purpose of this course is to provide students with an understanding of the principles governing the functioning of capital markets and the theories, concepts and principles used by companies to engage in financial analysis and decision making. Students analyze how organizations allocate scarce resources to projects, how assets are valued, the factors of risk management and capital budgeting. Emphasis is placed on the term structure of interest rates, the time value of money and discounted cash flow valuation which are applied in assessing a firm's capital structure, capital expenditures and working capital management. Ethical considerations and fiduciary responsibility as they relate to financial management are also examined.

LSP500 - Ethics and Social Responsibility

Ethics or moral philosophy is the philosophical exploration and consideration of the values and principles we use to make moral judgments. Thus, answers to the fundamental questions of ethics provide guidelines for how we should lead our lives. This course will introduce students to the major ethical theories and consider the practical implications and applications of these theories for conduct in the business world.

Fanshawe College
Lawrence Kinlin School of Business
1001 Fanshawe College Blvd. London, ON N5Y 5R6



Transfer Agreement
Algonquin College Business – Accounting Diploma to
Fanshawe College Honours Bachelor of Commerce (Accounting) Degree

Agreement Details

Eligibility for Pathway

Graduates of Algonquin College’s Business – Accounting diploma program with a minimum B+ average or cumulative 3.5 GPA or 75% will be eligible to enter level four of Fanshawe College’s Honours Bachelor of Commerce (Accounting) degree program. Applicants must submit a transcript with their application.

Credit Transfer and Required Courses

Students graduating from Algonquin College’s two-year Business – Accounting diploma program will receive credit for courses equivalent to levels one to three of the Honours Bachelor of Commerce (Accounting) degree program.

A gap analysis between the learning outcomes of the Honours Bachelor of Commerce (Accounting) degree program and those contained in the provincial program standard for the Business– Accounting diploma program was undertaken to determine the block credit transfer. In addition, a gap analysis between the courses in the Honours Bachelor of Commerce (Accounting) degree program and those in Algonquin College’s Business – Accounting diploma program was conducted to determine any additional courses that would be required to meet the requirements of the Honours Bachelor of Commerce (Accounting) degree.

Summer level four bridging courses required in the Honours Bachelor of Commerce (Accounting) degree program from the Business- Accounting diploma are **Argumentation & Persuasion, Ethics in a Global Context, Operations Management, Quantitative Methods and a Non-Core Elective.**

The gap analysis identified the following additional courses to be completed before graduating from the Fanshawe College Honours Bachelor of Commerce (Accounting) degree program*.

- MKTG 7001 Marketing 1
- ECON 7005 Microeconomics
- MGMT 7009 Organizational Behaviour

It is the responsibility of the student to ensure that their diploma and degree course grades are in compliance with the Chartered Professional Accountants of Ontario professional accounting qualifications and standards for the CPA (Chartered Professional Accountant) and ACAF (Advanced Certificate in Accounting and Finance) designations, upon entrance to and graduation from the Fanshawe College Honours Bachelor of Commerce (Accounting) degree program.

Anticipated Schedule of Student Progression

Five academic terms plus one paid co-op term. If gap courses were identified, there may be additional time needed to complete courses prior to graduation from the Honours Bachelor of Commerce (Accounting) degree program.

Terms for Renewal or Cancellation

All Fanshawe College pathways will have a review date of three years from the date of implementation. Pathways may have a shorter review date if substantive curriculum changes are made to either the sending or receiving program. Students enrolled in the receiving institution at the time of any change or notice of termination will be given the opportunity to complete their studies based on the terms of the transfer pathway in effect at the time of their enrollment.

Credential to be granted on successful completion of all required components

Honours Bachelor of Commerce (Accounting)

**It is the responsibility of the student to ensure that all degree requirements are met prior to graduation. It is strongly suggested that students meet with their program coordinator to review their program completion plan.*

Fanshawe College reserves the right to adhere to all academic and administrative policies relative to the students in this program including areas such as grades, academic progression, academic integrity, accessibility, code of conduct, tuition.



Seneca College
1750 Finch Avenue East
Toronto, ON, Canada M2J 2X5
416.491.5050
senecacollege.ca

Transfer Agreement

Algonquin College Business Administration – General Business Advanced Diploma Program to Seneca College Honours Bachelor of Commerce – Business Management Degree (BBM)

The following agreement applies only to college programs which have met the published program standards for MTCU Code 60200, Business Administration Advanced Diploma.

Agreement Details

Eligibility for Pathway

Graduates of Algonquin College's Business Administration – General Business advanced diploma program with a minimum cumulative grade point average (GPA) of 3.0 or 70% will be eligible to enter semester five of Seneca College's Honours Bachelor of Commerce – Business Management degree program. Applicants must submit a transcript with their application.

Credit Transfer and Required Courses

Students graduating from Algonquin College's advanced Business Administration diploma program will receive credit for all courses in semesters one to four of the BBM program, except those courses, listed below, which will be taken in upper semesters in place of the following courses for which credit has been given: **BAB905, Project Management, BMT545, Effective Selling; BMT700, International Business Management, and BMT760, Entrepreneurship and the Business Plan.**¹

A gap analysis between the learning outcomes of the BBM program and those contained in the provincial Program Standard for the Business Administration Advanced Diploma program was undertaken to determine the block credit transfer. In addition, a gap analysis between the courses in the BBM program and those in Algonquin's Business Administration advanced

¹ Students will receive credit for all or some of these degree courses if their diploma program included courses with similar learning outcomes. Additional or different credit may be granted to students depending on the diploma courses in their program or taken as electives.

diploma program was conducted to determine any required semester one – four courses and any upper semester courses for which credit would be given.

Required courses are **HST310, Business Ethics; HST330, Business Finance, and a ‘lower level’ Liberal Studies option.**²

Anticipated Schedule of Student Progression

Two calendar years: four academic terms (semester five to eight) plus one co-op semester between semester seven and eight. Progression may be affected by course availability and by students meeting upper semester course prerequisites.

Terms for Renewal or Cancellation

All Seneca pathways will have a review date of three years from the date of implementation. Pathways may have a shorter review date if substantive curriculum changes are made to either the sending or receiving program. Students enrolled in the receiving institution at the time of any change or notice of termination will be given the opportunity to complete their studies based on the terms of the transfer pathway in effect at the time of their enrollment.

Credential to be Granted on Successful Completion of All Required Components

Honours Bachelor of Commerce – Business Management

Seneca College reserves the right to adhere to all academic and administrative policies relative to the students in this program including areas such as grades, academic progression, academic integrity, accessibility, code of conduct, tuition.

² Additional or different courses may be required.