

MEMORANDUM

To.....Senate.....	From Senate Committee on Undergraduate Studies
School of Business Administration	
and Economics - Proposal for a	
Bachelor of Arts Degree, Major	
Subject or Honors Program, Co-operative	Date..... 1980-03-27
Education - (Accounting Emphasis)	

Action taken by the Senate Committee on Undergraduate Studies at its meeting of March 11, 1980, gives rise to the following motion:

MOTION

That Senate approve and recommend approval to the Board of Governors, as set forth in S.80-32 the School of Business Administration and Economics proposal for a Bachelor of Arts degree, Major or Honors - Co-operative Education (Accounting Emphasis) including:

- " 1. Requirements for Admission to the Major Program, Co-operative Education - (Accounting Emphasis)
2. Requirements to Continue in the Major Program, Co-operative Education
3. Requirements for Completion of at least Five Work Semesters, Co-operative Education
4. New Practica Courses - BUS. 225-0 Accounting Practicum I
BUS. 325-0 Accounting Practicum II
BUS. 326-0 Accounting Practicum III
BUS. 327-0 Accounting Practicum IV
BUS. 425-0 Accounting Practicum V
BUS. 426-0 Accounting Practicum VI
BUS. 427-0 Accounting Practicum VII
5. Required Courses - (as outlined in the attached paper) "

The Committee noted that development of this particular Co-op Education program required not only the usual liaison with industry in order to establish that appropriate job placements can be found, but also a great deal of careful liaison with professional organizations in order to ensure that the program would be fully acceptable as an integral part of qualifying for a professional credential in addition to a university degree.

The program is intended to be small and relatively selective. The commitment to keep enrolment below thirty initially will likely ensure that entry is competitive. The requirements for admission and continuation will enhance its academic and professional reputation and a good reputation is essential if the program is to be of maximum value to the students undertaking it.

1980-03-27

To: Senate
Re: School of Business Administration
and Economics.- Proposal for a
Bachelor of Arts Degree, Major
or Honors Progra, Co-operative
Education - (Accounting Emphasis)

The requirement for completion of at least five work semesters is greater than the standard guideline for Co-op Education programs (four work semesters) but the amount of post-degree time required for articling will be reduced accordingly.

Committee members expressed concern that the program is so highly structured and it was explained by Professors McDonald and Schoner that requirements exceed those for an SFU degree but that they incorporate the requirements of the various accounting bodies which specify the requirements for professional qualifications. Although 55 of the 60 upper division credit hours are in specified courses, alternatives can be substituted for two five-credit courses. Consequently, somewhat less than 55 hours are in mandatory courses.

NOTE - Subject to approval of the courses by Senate and the Board, SCUS has waived the time lag requirement in order that BUS. 225-0 (Accounting Practicum I) can be first offered in the Fall Semester 80-3.

Don R Birch


SIMON FRASER UNIVERSITY

MEMORANDUM

To..... M. H. Evans	From..... Dr. John S. Chase, Director.....
..... Registrar Office of Analytical Studies.....
Subject..... Co-Operative Education	Date..... March 7, 1980.....
..... Program - Accounting Emphasis	

At the meeting of the Senate Committee on Academic Planning held on March 5, 1980, approval was given to the Co-operative Education Program - Accounting Emphasis. Would you please see that this item is placed on the Agenda for a subsequent meeting of the Senate Committee on Undergraduate Studies.

JSC:dw


John S. Chase

Required Courses -

To qualify for the Bachelor of Arts degree with a Major in Business Administration, Co-operative Education - (Accounting Emphasis) students must meet all normal requirements of the University, of the Faculty of Arts and of the School of Business Administration as to minimum credit hours, group requirements, specific requirements of the program and grade-point average.

The following courses must be included.

Lower Division Courses

- At least one 100 division BUS. or ECON course
- MATH 101-3 Introduction to Statistics
- MATH 157-3 Calculus for Social Sciences I
- BUS. 221-3 Introduction to Accounting
- BUS. 222-3 Accounting: Structure and Methods
- BUS. 270-3 Introduction to Organizational Behaviour and Decision Making

- CMPT 103-3 Introduction to a High Level Program Language I or CMPT 105-3
Fundamental Concepts of Computing
- ECON 200-3 Principles of Economics I, Microeconomic Principles
- ECON 205-3 Principles of Economics II, Macroeconomic Principles

Upper Division Courses

- BUS. 312-4 Business Finance
- BUS. 320-3 Financial Accounting: Assets
- BUS. 321-3 Financial Accounting: Equities
- BUS. 324-3 Managerial Accounting I
- BUS. 337-3 Data Processing in Business
- BUS. 393-3 Commercial Law
- BUS. 373-5 Production Management (or BUS. 436-5)
- BUEC 332-3 Elementary Economic and Business Statistics I
- BUEC 333-3 Elementary Economic and Business Statistics II
- ECON 301-5 Intermediate Microeconomic Theory (or equivalent)
- ECON 305-5 Intermediate Macroeconomic Theory (or equivalent)

- BUS. 413-3 Financial Management
- BUS. 421-3 Accounting Theory
- BUS. 424-3 Managerial Accounting II
- BUS. 428-3 Management Information Systems
- BUS. 436-5 Quantitative Methods In Business (or BUS. 373-5)
- BUS. 478-3 Seminar in Administrative Policy

At least five of the following practica courses.

- BUS. 225-0 Accounting Practicum I
- BUS. 325-0 Accounting Practicum II
- BUS. 326-0 Accounting Practicum III
- BUS. 327-0 Accounting Practicum IV
- BUS. 425-0 Accounting Practicum V
- BUS. 425-0 Accounting Practicum VI
- BUS. 427-0 Accounting Practicum VII

There are no additional faculty costs directly involved in the practice course proposals. The cooperative accounting program itself will need additional resources to provide supervision.

To: Faculty of Arts Curriculum Committee and SCUS
 From: Kenji Okuda, Chairman of the Undergraduate Curriculum Committee
 Date: 15 January 1980
 Subject: Practice Courses in Accounting

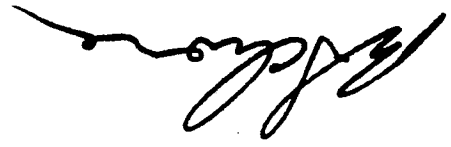
MEMORANDUM

SIMON FRASER UNIVERSITY
 C.80-1F

In addition to the above expenses to be incurred by the Department, there will be other expenses of a support nature. These latter expenses will be incurred by the Office of the Director of the University Co-operative Education Program and will be reflected in his operating budget.

BS/md

B. Schonert



Please include this in the submission currently being considered by S.C.A.P. Thank you.

Four seasonal stipends.....	\$12,000.
Half-time faculty co-ordination.....	15,000.
Half-time secretary.....	7,500.
Operating expenses.....	1,000.
Faculty appointment.....	30,000.
Total	\$65,500.

A budget for the proposed Co-operative Education program with Accounting emphasis follows:

To: Dr. John S. Chase, Secretary Senate Committee on Academic Planning
 From: Bertram Schonert, Director, School of Business Administration and Economics
 Date: February 28, 1980
 Subject: Accounting Co-operative Program

MEMORANDUM

SIMON FRASER UNIVERSITY
 DCFR 80-2a

To qualify for the Bachelor of Arts degree with a Major in Business Administration, Co-operative Education - (Accounting Emphasis) students must meet all normal requirements of the University, of the Faculty of Arts and of the School of Business Administration as to minimum credit hours, group requirements, specific requirements of the program and grade-point average.

The following courses must be included.

Lower Division Courses

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- BUS. 221-3 Introduction to Accounting
- BUS. 222-3 Accounting: Structure and Methods
- BUS. 270-3 Introduction to Organizational Behaviour and Decision Making
- CMPT 103-3 Introduction to a High Level Program Language I or CMPT 105-3 Fundamental Concepts of Computing
- ECON 200-3 Principles of Economics I, Microeconomic Principles
- ECON 205-3 Principles of Economics II, Macroeconomic Principles

Upper Division Courses

- BUS. 312-4 Business Finance
- BUS. 320-3 Financial Accounting: Assets
- BUS. 321-3 Financial Accounting: Equities
- BUS. 324-3 Managerial Accounting I
- BUS. 337-3 Data Processing in Business
- BUS. 393-3 Commercial Law
- BUS. 373-5 Production Management (or BUS. 436-5)
- BUFC 332-3 Elementary Economic and Business Statistics I
- BUFC 333-3 Elementary Economic and Business Statistics II
- ECON 301-5 Intermediate Microeconomic Theory (or equivalent)
- ECON 305-5 Intermediate Macroeconomic Theory (or equivalent)
- BUS. 413-3 Financial Management
- BUS. 421-3 Accounting Theory
- BUS. 424-3 Managerial Accounting II
- BUS. 428-3 Management Information Systems
- BUS. 436-5 Quantitative Methods in Business (or BUS. 373-5)
- BUS. 478-3 Seminar in Administrative Policy

At least five of the following practice courses.

- BUS. 225-0 Accounting Practicum I
- BUS. 325-0 Accounting Practicum II
- BUS. 326-0 Accounting Practicum III
- BUS. 327-0 Accounting Practicum IV
- BUS. 425-0 Accounting Practicum V
- BUS. 425-0 Accounting Practicum VI
- BUS. 427-0 Accounting Practicum VII

(Place after Overall Requirements and
before Description of Courses)

CO-OPERATIVE EDUCATION

The School of Business Administration and Economics offers for students planning to undertake a major program or an honors program a Co-operative Education program which is available only for those undertaking an Accounting emphasis. Upon graduation major or honors students who have successfully completed the requirements for Co-operative Education will receive a Co-operative Education designation on their transcripts.

In addition to the 120 credit hours as required for the B.A. general degree, or 132 credit hours as required for the B.A. honors degree, the Co-operative Education program requires the successful completion of five work semesters. Students with approval may take up to 7 work semesters, which will be recorded on their transcripts.

ADMISSION TO A MAJOR PROGRAM, CO-OPERATIVE EDUCATION

To enter, a student normally must have a Cumulative Grade Point Average of at least 2.50, and an average in all accounting courses taken at SFU or other institutions of at least 2.75. Students must maintain these averages to continue in the major program, Co-operative Education; those who are not successful may revert to the regular major program. Students normally will apply for entry into Co-operative Education in that semester in which they will complete their 45th semester hour. Before applying for a program all students must have completed BUS. 221-3 and BUS. 222-3. Transfer students must have completed at least 15 hours at SFU including at least one accounting course.

N.B. Those who are on student-authorization status, or other special visas are ineligible to enter Co-operative Education programs at SFU.

Admission to the program normally will be based on (1) a student's academic record; (2) a personal interview in the Department; and (3) available space in the program. Students who have been admitted to the program but who fail to secure a placement in two consecutive job competitions will be required to withdraw from Co-operative Education; such students may continue in a regular major program toward a degree.

Normally, withdrawal from a work semester constitutes withdrawal from Co-operative Education. Students should note that during study semesters a course load of 15 credit hours per semester constitutes normal progress towards a degree, Co-operative Education.

Students qualified with averages normally required for admission to an honors program may be admitted to take the corresponding honors program, Co-operative Education. They must fulfill all of the above with the higher averages normally required to enter and to continue in an honors program. See the general regulations for honors in the Faculty of Arts.

See page , the Co-operative Education section of the Calendar for further details. A brochure is available from the School of Business Administration and Economics which outlines the program in detail.

SIMON FRASER UNIVERSITY

MEMORANDUM

John R. ...
 SCUS 80-9

To: MR. H. M. EVANS, SECRETARY

From: S. ROBERTS, ADMINISTRATIVE ASSISTANT

Subject: SENATE COMMITTEE ON UNDERGRADUATE STUDIES
 SCHOOL OF BUSINESS ADMINISTRATION AND ECONOMICS - PROPOSAL FOR BACHELOR OF ARTS DEGREE MAJOR PROGRAM OR HONORS PROGRAM, CO-OPERATIVE EDUCATION

The Faculty of Arts Curriculum Committee, at its meeting of February 21, 1980, approved the proposal from the School of Business Administration and Economics for a Bachelor of Arts Degree, Major program or Honors program, Co-operative Education.

Would you please put this item on the agenda for the next meeting of SCUS.

Registrar's Note: - In this document, for Department of Economics + Commerce read: -
 School of Business Administration and Economics
 Department of Business Administration
 Department of Economics
 Bus. for COM
 Econ - Econ
 BUEC for Econ/COM
 as appropriate

For the practice courses, under item 4 on the course proposal forms, the following statement is added: -

Additional costs to be funded through support grant for Co-op Education.

MEMORANDUM

Faculty of Arts Curriculum Committee
and to SCUS

From: Kenji Okuda, Chairman of Undergraduate
Curriculum Committee

Subject: Request for approval of Practica in Accounting
BUs. 225-0, 325-0, 326-0, 327-0, 425-0, 426-0, 427-0 ✓ Date: December 5, 1979

In June 1978 the Senate (S78.73 of May 18/78) committed itself to the development and operation of co-operative education programs. The first three to be implemented were in Mathematics, Computing Science and Kinesiology.

The accounting area is a natural for this mode of education. The professional associations have always required a period of work experience before an individual is granted a professional designation. Presently our students complete their university degree first and then, if they aspire to a professional qualification, obtain their experience. The co-op mode which permits the phased integration of academic study and work experience offers a distinct improvement over the present mode with its sharp isolation of the academic from the practical experience.

The development of this program for Simon Fraser began in 1978. Agreement in principle has been reached with the Institute of Chartered Accountants that all experience gained with a firm of Chartered Accountants under the SFU Accounting Practica will fully count toward their experience requirement. Similar agreements are under negotiation with the Society of Management Accountants and the Certified General Accountants.

No new academic courses were required for this program as it simply uses existing courses. The approval of the practica requested will enable the programme to commence in the Summer of 1980 with Fall 1980 the first Practicum. The time schedule is in Appendix A attached.

The practica have been approved by the Undergraduate Program Committee of the School of Business Administration and Economics. They must also be approved by the Faculty of Arts Curriculum Committee and by SCUS. SCUS has been delegated, by Senate, the authority and responsibility to approve practicum courses for use in co-operative education programs and to report to Senate annually its actions on these matters.

KO/rpc
enclosure.

OFFICE OF THE DEAN

DEC -6 1979

FACULTY OF ARTS

Semester No.	A: Base Case	B: SFU Co-op	C: B	Notes
1. Sept-Dec	SFU 15CR	SFU 15CR	SFU 15CR	
2. Jan-Apr	SFU 15CR	SFU 15CR	SFU 15CR	
3. May-Aug 1980	SFU 15Cr	SFU 15CR	SFU 15CR	Formal Admission to Co-op
4. Sep-Dec 1980	SFU 15CR	Work 4M	Work 4M Practicum 1	
5. Jan-Apr 1981	SFU 15CR	SFU 15CR	SFU 15CR	
6. May-Aug 1981	SFU 15CR	SFU 15CR	SFU 15CR	
7. Sept-Dec 1981	SFU 15CR	Work 4M	Work 4M Practicum	Do audit workshop last week of Aug. requires separate section for Co-op.
8. Jan-Apr 1982	SFU 15CR SFU degree	Work 4M	Work 4M Practicum 3	
9. May-Aug 1982	Work 2M Accounting Sch. 2M	SFU 15CR	SFU 15CR	
10. Sept-Dec 1982	Work 4M & Acctg. School	Work 4M	Acctg. Sch. 1½ M Practicum 4 Work 2½ M	Sept 1-Oct 15 6 Wks Acctg. Sch. for Acctg. & Tax. Requires separate section for Co-op.
11. Jan-Apr 1983	Work 4M & Acctg. School	Work 4M	Work 4M Practicum 5	Oct 15-June 1 Evening Acctg. for auditing. Requires separate section or shifting program 1 Mo.
12. May-Aug 1983	Work 4M & Acctg. School	SFU 15CR	SFU 15CR	
13. Sept-Dec 1983	UFE 4M Work	SFU 15CR	SFU 15CR	Sept 1-7 computer workshop Requires separate section for Co-op.
14. Jan-Apr 1984	Work 4M	Work 4M	Work 4M Practicum 6	
15. May-Aug 1984	Work 4M	Work 4M	Work 3M Practicum 7	Aug 10-30: UFE prep. (3Weeks)
16. Sept-Dec 1984	Work 4M	UFE CA Sept.	UFE C.A. Uniform Final Examinations Work 4M	
17. Jan-Apr 1985	CA March 3M		Work 4M CA in Apr.	
18. May-Aug				
Total Univ.	32 Mos. 120 CR	32 Mos 120 CR	32 Mos 120 CR	
Acctg. Sch. Fulltime	2 Mos. Approx.		2 Mos.	
Total Exp.	33 Mos. 67 Mos.	28 Mos. 60 Mos.	33½ Mos. 67½ Mos.	

Col A: Most time efficient route to CA if University Degree is done before any experience. This is contingent on the chartered accountants adopting the report of their Bolton Committee.

Col B: Co-op programme as originally designed August 1978.

Col C: Revised Co-op.

- (1) References to Accountubg school are to professional level courses administered by the Institute of Chartered Accountants to all students (not just Co-op)

SENATE COMMITTEE ON UNDERGRADUATE STUDIES

NEW COURSE PROPOSAL FORM

1. Calendar Information

Department: Business Administration

Abbreviation Code: BUS. Course Number: 225 Credit Hours: 0 Vector: n/a

Title of Course: ACCOUNTING PRACTICUM I

Calendar Description of Course:

This is the first semester of work experience for students in the Accounting Co-op Program. It provides an opportunity to integrate theory and practice.

Nature of Course Accounting Practicum

Prerequisites (or special instructions): This course is open only to Accounting Co-op students. The Accounting Co-ordinator must be contacted at the beginning of the semester prior to registration for this course.

What course (courses), if any, is being dropped from the calendar if this course is approved: None

2. Scheduling

How frequently will the course be offered? Once a year

Semester in which the course will first be offered? 1980-3

Which of your present faculty would be available to make the proposed offering possible? Not applicable

3. Objectives of the Course

See attached.

4. Budgetary and Space Requirements (for information only)

What additional resources will be required in the following areas:

Faculty

Staff

Library

Audio Visual

Additional costs to be funded through support grant

Space

for Co-op Education.

Equipment

5. Approval

Date: _____

80/1/23

MAR 11 '80

[Signature]
Department Chairman

[Signature]
Dean

[Signature]
Chairman, SCUS

SCUS 73-34b:- (When completing this form, for instructions see Memorandum SCUS 73-34a. Attach course outline).

Oct. '73

SENATE COMMITTEE ON UNDERGRADUATE STUDIES

NEW COURSE PROPOSAL FORM

1. Calendar Information

Department: Business Administration

Abbreviation Code: BUS Course Number: 325 Credit Hours: 0 Vector: n/a

Title of Course: ACCOUNTING PRACTICUM II

Calendar Description of Course:

This is the second semester of work experience for students in the Accounting Co-op Program. It provides an opportunity to integrate theory and practice.

Nature of Course Accounting Practicum

Prerequisites (or special instructions): This course is open only to Accounting Co-op students. The Accounting Coordinator must be contacted at the beginning of the semester prior to registration for this course.

What course (courses), if any, is being dropped from the calendar if this course is approved: None

2. Scheduling

How frequently will the course be offered? Once a year

Semester in which the course will first be offered? 1981-3

Which of your present faculty would be available to make the proposed offering possible? Not applicable.

3. Objectives of the Course

See attached.

4. Budgetary and Space Requirements (for information only)

What additional resources will be required in the following areas:

Faculty

Staff

Library

Additional costs to be funded through support grant for Co-op Education.

Audio Visual

Space

Equipment

5. Approval

Date: 80/1/23

MAR 11 '80

Woh
Department Chairman

RC Brown
Dean

Don R Birch
Chairman, SCUS

SCUS 73-34b:- (When completing this form, for instructions see Memorandum SCUS 73-34a. Attach course outline).

Oct. '83

SENATE COMMITTEE ON UNDERGRADUATE STUDIES

NEW COURSE PROPOSAL FORM

Calendar Information

Department: Business Administration

Abbreviation Code: BUS 4 Course Number: 326 Credit Hours: 0 Vector: n/a

Title of Course: ACCOUNTING PRACTICUM III

Calendar Description of Course:

This is the third semester of work experience for students in the Accounting Co-op Program. It provides an opportunity to integrate theory and practice.

Nature of Course Accounting Practicum

Prerequisites (or special instructions): This course is open only to Accounting Co-op students. The Accounting Coordinator must be contacted at the beginning of the semester prior to registration for this course.

What course (courses), if any, is being dropped from the calendar if this course is approved: None

2. Scheduling

How frequently will the course be offered? Once a year

Semester in which the course will first be offered? 1982-1

Which of your present faculty would be available to make the proposed offering possible? Not applicable.

3. Objectives of the Course

See attached

4. Budgetary and Space Requirements (for information only)

What additional resources will be required in the following areas:

Faculty

Staff

Library

Audio Visual

Additional costs to be funded through support grant for Co-op Education.

Space

Equipment

5. Approval

Date: _____

80/1/23

MAR 11 '80

[Signature]
Department Chairman

[Signature]
Dean

[Signature]
Chairman, SCUS

SCUS 73-34b:- (When completing this form, for instructions see Memorandum SCUS 73-34a. Attach course outline).

Oct. '73

SENATE COMMITTEE ON UNDERGRADUATE STUDIES

NEW COURSE PROPOSAL FORM

1. Calendar Information

Department: Business Administration

Abbreviation Code: BUS. Course Number: 327

Credit Hours: 0 Vector: n/a

Title of Course: ACCOUNTING PRACTICUM IV

Calendar Description of Course:

This is the fourth semester of work experience for students in the Accounting Co-op Program. It provides an opportunity to integrate theory and practice.

Nature of Course Accounting Practicum

Prerequisites (or special instructions): This course is open only to Accounting Co-op students. The Accounting Co-ordinator must be contacted at the beginning of the semester prior to registration for this course.

What course (courses), if any, is being dropped from the calendar if this course is approved: None

2. Scheduling

How frequently will the course be offered? Once a year

Semester in which the course will first be offered? 1982-2

Which of your present faculty would be available to make the proposed offering possible? Not applicable

3. Objectives of the Course

See attached.

4. Budgetary and Space Requirements (for information only)

What additional resources will be required in the following areas:

Faculty _____

Staff _____

Library _____

Audio Visual _____

Additional costs to be funded through support grant for Co-op Education.

Space _____

Equipment _____

5. Approval

Date: _____

8/0/1/23

7-11 801

[Signature]
Department Chairman

[Signature]
Dean

[Signature]
Chairman, SCUS

SCUS 73-34b:- (When completing this form, for instructions see Memorandum SCUS 73-34a. Attach course outline).

Oct 10 1983

SENATE COMMITTEE ON UNDERGRADUATE STUDIES

NEW COURSE PROPOSAL FORM

Department: Business Administration

Calendar Information

Abbreviation Code: BUS 2 Course Number: 425 Credit Hours: 0 Vector: n/a

Title of Course: ACCOUNTING PRACTICUM ✓

Calendar Description of Course:

This is the fifth semester of work experience for students in the Accounting Co-op Program. It provides an opportunity to integrate theory and practice.

Nature of Course Accounting Practicum

Prerequisites (or special instructions): This course is open only to Accounting Co-op students. The Accounting Coordinator must be contacted at the beginning of the semester prior to registration for this course.

What course (courses), if any, is being dropped from the calendar if this course is approved: None

2. Scheduling

How frequently will the course be offered? Once a year

Semester in which the course will first be offered? 1983-1

Which of your present faculty would be available to make the proposed offering possible? Not applicable.

Objectives of the Course

See attached

4. Budgetary and Space Requirements (for information only)

What additional resources will be required in the following areas:

Faculty

Staff

Library

Audio Visual

Space

Equipment

Additional costs to be funded through support grant for Co-op Education.

5. Approval

Date: _____

20/11/23
RC Brown
Dean

MAR 11 '80

David R. Birch
Chairman, SCUS

Woh
Department Chairman

SCUS 73-34b:- (When completing this form, for instructions see Memorandum SCUS 73-34a. Attach course outline).

Oct. '73

SENATE COMMITTEE ON UNDERGRADUATE STUDIES

NEW COURSE PROPOSAL FORM

1. Calendar Information

Department: Business Administration

Abbreviation Code: BUS Course Number: 426 Credit Hours: 0 Vector: n/a

Title of Course: ACCOUNTING PRACTICUM ✓

Calendar Description of Course:

This is the sixth semester of work experience for students in the Accounting Co-op Program. It provides an opportunity to integrate theory and practice.

Nature of Course Accounting Practicum

Prerequisites (or special instructions): This course is open only to Accounting Co-op students. The Accounting Coordinator must be contacted at the beginning of the semester prior to registration for this course.

What course (courses), if any, is being dropped from the calendar if this course is approved: None

2. Scheduling

How frequently will the course be offered? Once a year.

Semester in which the course will first be offered? 1984-1

Which of your present faculty would be available to make the proposed offering possible? Not applicable.

3. Objectives of the Course

See attached

4. Budgetary and Space Requirements (for information only)

What additional resources will be required in the following areas:

Faculty

Staff

Library

Audio Visual

Additional costs to be funded through support grant for Co-op Education.

Space

Equipment

5. Approval

Date:

80/1/23

MAR 11 '80

[Signature]
Department Chairman

[Signature]
Dean

[Signature]
Chairman, SCUS

SCUS 73-34b:- (When completing this form, for instructions see Memorandum SCUS 73-34a. Attach course outline).

Oct. '73

SENATE COMMITTEE ON UNDERGRADUATE STUDIES

NEW COURSE PROPOSAL FORM

1. Calendar Information

Department: Business Administration

Abbreviation Code: BUS Course Number: 427 Credit Hours: 0 Vector: n/a

Title of Course: ACCOUNTING PRACTICUM VII

Calendar Description of Course:

This is the seventh semester of work experience for students in the Accounting Co-op Program. It provides an opportunity to integrate theory and practice.

Nature of Course Accounting Practicum

Prerequisites (or special instructions): This course is open only to Accounting Co-op students. The Accounting Coordinator must be contacted at the beginning of the semester prior to registration for this course.

What course (courses), if any, is being dropped from the calendar if this course is approved: None

2. Scheduling

How frequently will the course be offered? Once a year

Semester in which the course will first be offered? 1984-2

Which of your present faculty would be available to make the proposed offering possible? Not applicable

3. Objectives of the Course

See attached.

4. Budgetary and Space Requirements (for information only)

What additional resources will be required in the following areas:

Faculty

Staff

Library

Audio Visual

Additional costs to be funded through support grant for Co-op Education.

Space

Equipment

5. Approval:

Date: 80/1/23

MAR 11 80

[Signature]
Department Chairman

[Signature]
Dean

[Signature]
Chairman, SCUS

SCUS 73-34b:- (When completing this form, for instructions see Memorandum SCUS 73-34a. Attach course outline).

Oct. '73

A CO-OP PROGRAMME IN ACCOUNTING FOR S.F.U.

(Draft McDonald August 1978)

REVISED FEBRUARY 1980

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- 9.0 Survey Results.
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 - 9.2 Results from Survey of Firms.
 - 9.3 Results from Survey of Students.
- 10.0 Summary and Conclusion.

Appendicies

- A Summary of Programme Structure
- B Summary of C.A Employer Survey
- C Summary of Student Survey
- D Some Suggestions for Group A and B Requirements
- E Employment matching up routine

1.0 INTRODUCTION

A co-operative education programme in accounting enables a student to obtain practical work experience in the field through periods of work integrated with periods of study. The complete development of such a programme involves three main stages:

- (1) An investigation of the feasibility¹.
- (2) Obtaining approval to begin the programme.
- (3) Operating the programme.

This report is concerned mainly with the first two steps (feasibility and approval).. A preliminary outline of a programme was prepared and used to survey employers and students to determine the perceived need for such a programme. There was broad and strong support for such a programme (see Appendices B and C). The survey is discussed in Section 9.

Based on the response to the survey and on similar programmes elsewhere a revised programme plan was drafted. The broad structure of the programme is presented in Appendix A and the details are discussed extensively in Section 2.0.

The main intent of this report is to provide the parties at interest with an information base relevant to their decision to proceed or not to proceed with such a programme.

One party at interest is Simon Fraser University and in particular the *Business Administration* Department of ~~Economics and Commerce~~ *School*. Section 3.0 is devoted to discussing the aspects of the programme that will most directly affect the *School* ~~department~~. It also outlines the specific action which is required

1: Mr. Karim Esmail worked as a research assistant in Stage 1 under a grant from the B.C. Department of Labour.

at SFU if the programme is to be implemented.

The various professional associations are a party at interest. Section 4.0 is devoted to discussing aspects of the programme that will be of concern to the Institute of Chartered Accountants of B.C., and in particular of concern to its Education Committee. Section 4.0 also outlines the specific action which is required of the Institute if the programme is to be implemented. In a similar manner Section 5.0 relates to the Certified General Accountants Association of B.C., and Section 6.0 relates to the Society of Management Accountants of B.C.

Employers who may employ students under the programme also have an interest in the details of the programme. Factors which are of interest to them are described in Section 7.0. It is contemplated that Section 7.0 may form part of the informational brochure which will be sent to prospective employers.

Students contemplating participating in such a programme will require information to assist them in making an informed decision. Section 8.0 discusses issues of concern to students. It is contemplated that this section may form part of the informational brochure which will be distributed to students considering applying for the programme.

2.0 Programme details

2.1: Students who are eligible:

2.11: Regular students graduated from High School, who have a minimum of 30 semester hours at SFU.

2.12: Transfer students from other Universities, Community Colleges, Technical or Vocational Schools, who have a minimum of 30 semester hours of transfer credits, *and who complete Bus. 221-3 and Bus. 222-3 at S.F.U.*

2.13: Mature students who have a minimum of 30 semester hours at SFU (or as transfer credit).

2.2: Firms who are eligible:

2.21: C.A. firms appraised by the Institute of C.A.'s of B.C. for the training of students.

2.22: Industrial firms, commercial firms, and governmental and not for profit organizations offering experience acceptable to the Certified General Accountants or the Society of Management Accountants of B.C.

2.3: Admission to the co-operative programme:

2.31: To enter and to continue in the co-operative programme, a student must normally have and maintain a cumulative grade point average of at least 2.5 and a cumulative grade point average in accounting and M.I.S. courses of at least 2.75

2.32: Application for admission to the co-op programme is to be made ~~during semester 3.~~ *between the 30 and 45 semester hours.*

2.4: Employment routine:

2.41: The co-operative education office at SFU will administer the employment of students with various employers.

*and system
C1345.387
345.428
1345.387*

//

2.5: Programme sequencing:

2.51: The diagram (Exhibit 2-1) shows the arrangement of eight semesters of study and five semesters of work required in co-operative programmes at SFU.

SFU students will have to complete ~~2 semesters~~ ^{45 semester hours.} of study prior their first work period. (See Exhibit 2-1).

2.52: ^{15 hours} ~~Transfer~~ students will have to complete at least ~~15 hours~~ of study at SFU prior their first work period, (See Exhibit 2-2). ^{including BUS. 221-3 and BUS. 222-3}

2.53: Appendix A summarizes the programme in more detail.

2.54: Rationale for proposed schedule

- A minimum of ~~2 semesters~~ ^{45 hours} of University or College is needed to get firmly into the academic programme and the 2 accounting courses before any work experience. ^(BUS 221-3 & BUS 222-3)
- The first work period is in the Fall to provide an introduction to business documents and the work environment.
- The first work period is only one semester. This is to leave the bulk of the work experience until after intermediate accounting and managerial accounting have been completed.
- The second and third work blocks are each two semesters in length and cover Fall and Winter. Two semester blocks minimize moving and relocation for students and maximize continuity of on the jobs experience. Firms responding to the questionnaire were almost unanimous in viewing Summer semester as low priority for work period. These blocks maximize the probability of the student fitting in with the schedule of in-house training programmes.
- Each work semester is normally of 14-16 weeks duration.
- A reasonable amount of vacation time is available in each calendar year (see Appendix A for details)

2.55: Other Sequencing Schedules:

Undoubtedly each employer and each student will be able to suggest a sequencing schedule that is more ideal for them than the one proposed. Particularly with a new, small programme only one sequencing is possible and the one proposed seems the best compromise. If the sequencing is entirely unsuitable for an employer (or a student) they are entirely free to find a student (or an employer) and work out a mutually agreeable schedule. Such arrangements would not be part of the formal co-op programme but could be as or more beneficial to both parties except that the work experience might not be recognized by the professional association to which the student aspires.

2.6: Monitoring:

2.61: The Department of Economics and Commerce will monitor the academic progress of the student.

Students must have a cumulative grade point average of at least 2.5 and a minimum of 2.75 in accounting courses to remain in the programme.

2.62: SFU Co-ordinators will monitor the extent and variety of professional experience which the student is receiving.

2.63: To continue in the programme, students must obtain employment for the each work period, except the first.

2.7: Salary:

2.71: Salary will be left entirely to mutual agreement between the firm and the individual.

2.8: Moving and accommodation:

2.81: Moving and accommodation costs are solely the students responsibility.

2.9: Institute fees:

2.91: Institute or association fees will be paid by the students in the co-operative programme. They are at approximately one half the regular student fees in recognition of the combined work/study nature of the programme. Fees commence in the first semester of work and continue throughout the remainder of the programme. More particularly the fees are:

- if registered with the Institute of Chartered Accountants of B.C.

Regular fees: \$50
Annual dues: \$70 paid by student
 \$70 paid by firm

Regular courses fees:
Tax, Accounting: \$140 each
Audit A, Audit B: \$100 each
2 workshops: \$100 each

- if registered with the Certified General Accountants Association of B.C.

Basic fee of \$85
per year for years 2, 3, 4, 5
Regular course fees:

Course:	409:	\$114
	417:	\$158
	509:	\$125
	516:	\$117
	517:	\$132
	557:	\$115

- if registered with the Management Accountants of B.C.

Basic fee of \$10 per
month of work experience
Regular course fees for R.I.A. courses
These are presently Courses: 24: \$110
 41: \$135
 52: \$110
 53: \$165

2.92: University fees for co-op students will be the regular tuition during study semesters (presently \$276) and 1/2 of the regular tuition during the work semesters.

Exhibit 2-1
S.F.U. Students

19-1		19-2		19-3		19-4		19-5	
Jan-Apr. Semester No.	Sep-Dec. 1	Jan-Apr. 2	May-Aug. 3	Jan-Apr. 5	May-Aug. 6	Sep-Dec. 7	Jan-Apr. 8	May-Aug. 9	Jan-Apr. 11
Grad from H.S.	S1	S2**	S3	S4	S5	W2	W3	S6	W5
**S2 = Study semester by level									
*W1 = Work semester #1									

Accounting Courses
[- Introductory Accounting]

Other Institute's Required Courses
[- Mathematics
- Economics
- Organizational Behavior
- Computers in Business
- Economics model]

[- Intermediate Accounting
- Managerial Accounting]

[- Statistics
- Finance
- Law]

[- Advanced Accounting
- Data Processing]

[- Advanced Finance]

[- Management Information System]

[- Business Applications of Mathematics
- Policy]

Other Courses [21 credits]

[5 credits] [6 credits]

[19 credits]

Important Notes: - The last block (S8) is a variable. It will be unnecessary if one evening course is taken per work period.

- A normal student load for a semester is 5 courses. Each course meets for 3 hours per week during the 13 week semester and is called 3 credit course.

3.0 Factors for S.F.U. Consideration

3.1 Cost

^{School}
At the ~~departmental~~ level S.F.U. should be prepared to budget one faculty member 1/2 time to co-ordinate the programme during the initial three years. Once the programme has been fine tuned and routines have been established the faculty member should simply be given the co-ordination assignment in lieu of other departmental and university committee assignments and with the assistance of one half the time of a teaching assistant.

At the university level, given its commitment to co-op education, cost should not be an inhibiting factor. Accounting has been an area of strong student demand in the past and that is likely to continue. Both firm and student response indicates that the programme could easily begin with at least 25 students making it one of the largest such programme to begin at S.F.U. Most costs of such programmes are a fixed cost and the way to minimize cost per student is to have a reasonable number of students.

At first glance, the most serious cost consideration is the number and availability of accounting faculty. It has been difficult to recruit accounting faculty and they are expensive. It may seem odd to try and expand in an area in which staffing is difficult. Yet that is the only direction to take both to meet both student demand (surely we should expand only in areas of demonstrated demand) and to continue to signal the academic marketplace that more accounting faculty are needed. The co-op program will enable a rationalization of course offerings in the accounting area. No additional offerings will be required. It will be necessary to adjust the scheduling to fit the co-op programme and perhaps in the process reduce the convenience of the offering with respect to the non co-op students. Given that the accounting area has undertaken to reduce the frequency of offering to accommodate two new graduate level courses the results may be to seriously inconvenience students not on the co-op programme.

In contrast to this disadvantage is the opportunity to be more selective and devote available sections to a more committed group of students concerned with programme excellence.

The steady state course offerings required to serve the co-op programme are listed in Exhibit 3-1. This further documents the fact that the co-op programme will not increase the number of course offerings. It may eventually increase the number of students which will increase the need for T.A.'s but will not increase the need for faculty unless the programme is so successful that a second sequencing schedule is offered.

3.2 Admission and Enrolment

At the moment the department has virtually no control over the number of students enrolled in its courses. Once admitted to the Faculty of Arts students are free to enroll in courses for which they have the prerequisites. A significant number of students enroll in accounting courses; some from an interest and commitment to the discipline; some as a hedge with respect to finding employment. A separate co-op programme would give the department increased control over the number of students they must service. There should be no commitment by the department or by the University to admit to the co-op programme as many students as there are jobs. Academic standards will be a limiting factor on both admission and continuance in the programme.

Some of the enrolment and staffing problems arise from the high drop rate. In accounting courses the drop rate runs from 20% - 40%. A high drop rate adds greatly to the high cost of instruction on a per student basis. Students in a co-op programme cannot simply drop a course for trivial reasons for it has serious repercussions with respect to staying in the co-op programme. Thus it is anticipated that the drop rate in the co-op programme will be substantially less than the current drop rate.

Exhibit 3-1

Course offerings required to serve the co-op accounting programme

Actual offerings in past 2-2/3 years.
If circled it indicates an offering in the appropriate semester for co-op programme

(1) Each Fall semester			
(The following courses must be offered to serve co-op programme)			
Com 103-3 Business in Society	76-3D 76-3E	77-1D 77-1E	78-1D 78-1E
Econ 100-3 Introduction to economics	76-3D 76-3E		
Econ 101-3 The Canadian Economy	X	77-2	78-1E 78-2
Econ 102-3 20th Century Economics	X	77-1D 77-1E	78-1
Econ 150-3 History of Economic Development (A)	76-3	77-2	77-3
Econ 152-3 History of Economic Development (B)	X	77-1	X 78-1
Math 157-3 Calculus for social sciences I	76-3	77-1	77-3 78-1
Com 478-3 Seminar in administrative Policy	76-3	77-1E 77-2	78-1D 78-1E

X: Indicates that the course has not been offered in the semester necessary to fit the Co-op Programme.

D = Day
E = Evening
77-1 = Spring semester 1977
77-2 = Summer semester 1977
77-3 = Fall semester 1977
etc.

(2) Each Spring semester

(The following courses must be offered to serve co-op programme)

Com 221-3 Introduction to accounting	76-3D 76-3E	77-1D 77-1E	77-2	77-3D 77-3E	78-1D 78-1E	78-2
Com 320-3 Financial accounting: Assets	76-3D 76-3E	77-1D 77-1E	77-2	77-3D 77-3E	78-1D 78-1E	78-2
Com 324-3 Managerial accounting I	76-3D 76-3E	77-1D 77-1E	77-2	77-3D 77-3E	78-1D 78-1E	78-2
Com 270-3 Introduction to organization- al behaviour + Decision making	76-3D 76-3E	77-1D 77-1E	77-2	77-3D 77-3E	78-1D 78-1E	78-2
Com 337-3 Data Processing in Business	76-3D 76-3E	77-1E		77-3E	78-1D 78-1E	78-2
Econ 200-3 Microeconomic principles	76-3D 76-3E	77-1D 77-1E	77-2	77-3D 77-3E	78-1D 78-1E	78-2
Econ/Com 332-3 Business Statistics I	76-3D 76-3E	77-1	77-2	77-3D 77-3E	78-1	78-2
Math 101-3 Introduction to Statistics	76-3	77-1	77-2	77-3	78-1	78-2

(3) Each Summer semester

(The following courses must be offered to serve the co-op programme)

Com 222-3 Accounting: structure and methods	76-3	77-1D 77-1E	77-2	77-3D 77-3E	78-D 78-E	78-2
Com 321-3 Financial accounting: Equities		77-1D 77-1E	77-2	77-3	78-1D 78-1E	78-2E
Com 421-3 Accounting theory			77-2	77-3	78-1	78-2
Com 424-3 Managerial accounting II	76-3E	77-1	77-2	77-3	78-1	78-2
Com 393-3 Commercial law	76-3D 76-3E	77-1	77-2E	77-3D 77-3E	78-1E	78-2
Com 312-4 Business finance	76-3D 76-3E	77-1D 77-1E	77-2E	77-3	78-1D 78-1E	78-2E
Com 373-5 Production management	76-3E	77-1	77-2	77-3E	78-1	78-2
Com 436-5 Quantitative methods in Business	76-3		77-2		78-1	78-2
Com 428-3 Management information systems	76-3	77-1E	X	77-3	78-1	X
Com 413-3 Financial management	76-3	77-1	X	77-3	78-1E	X
Econ 205-3 Macroeconomic principles	76-3D 76-3E	77-1D 77-1E	77-2	77-3D 77-3E	78-1D 78-1E	78-2
Econ 231-3 Introduction to model Building	76-3D 76-3E	77-1D 77-1E	77-2	77-3	78-1E	78-2
Econ/Com 333-3 Business statistics II	76-3	77-1D 77-1E	77-2	77-3	78-1D 78-1E	78-2
Cmpt 103-3 Introduction to a High Level P1 I	76-3	77-1	77-2	77-3	78-1	78-2
Cmpt 105-3 Fundamental concepts of Computing	76-3	77-1	77-2	77-3	78-1	78-2

3.3 Transfer Credit

The initial design does contemplate transfer students but is programmed to accommodate them after two semesters of junior college. If the programme should be successful in helping serve both students and firms from the interior of the province we may expect pressure to allow more study in the local region before transferring to S.F.U. In particular this may take the form of requesting transfer credit for Comm 221/222 for the co-op programme, (we now grant it for regular degree programmes), and transfer credit for 300 level courses. S.F.U. should make it clear that there is no intention to increase the extent of transfer credit to the co-op program beyond the level contemplated in this proposal.

3.4 Curriculum Control

There is some danger that adopting a co-op programme would place the department and the university at the mercy of the Institute of Chartered Accountants and/or the accounting associations. Imagine that S.F.U. has a co-op programme running and the Institute changed its regulations to require a university course in auditing and/or in income tax. S.F.U. has no such courses and would be placed in the position of dropping the co-op programme or of adding new courses. The converse also holds; S.F.U. may decide to stop offering a course the Institute requires.

There is probably no realistic way of avoiding this possibility. Note that it has not been a problem in the past and the co-op programme does not materially add to the difficulty. Even without a co-op programme we would be under enormous student pressure to offer courses which the professional organizations require.

3.5 Calendar Changes

No

Now new academic courses are required. New course numbers are required for the

five work semesters. No credit will be given for those work semester courses.

The intent is to require the student to register, pay fees, and be monitored on a pass ^{withd, wad} ~~fail~~ basis with respect to programme completion.

The requirement of 60 credit hours before taking any 300 level course must be relaxed to allow co-op students only to register in specified 300 level courses for credit in their 4th semester (having completed only 45 units).

3.6 S.F.U. Action Required

3.61 Outline of Action Timetable

	<u>Accounting Group</u>	<u>Department Econ/Comm</u>	<u>Other University</u>
1978: Sept.	respond to this report "in principle"	planning and priorities committee respond to this report "in principle"	co-op coordinator respond to this report "in principle"
1978: Oct.		undergraduate curriculum committee approval	
1978: Nov.			arts curriculum committee approval
1978: Dec.		agreement with academic v/p and dean of arts re: budget.	
1979: Jan.		appoint a co-op co-ordinator	SCUS approval Prepare and print brochures for potential students and potential employers
1979: Feb.			mail out brochures
1979: Feb.- 1979: May	line up students : co-ordinate with Academic Advice Centre		line up employers
1980: May- 1980: Aug.	assess applicants for formal admission to co-op		arrange recruiting interviews

3.62 Some specific issues to be decided

- will a separate certificate or diploma be awarded to those completing the co-op programme? If so, is it awarded only on completion of both the academic and the experience portion.

- should separate "streams" be defined for CA, CGA and RIA aspirants?

4.0 Factors for the Institute of Chartered Accountants of B.C. to consider.

4.1: Experience Requirement:

New rules to accept the experience obtained through the co-op programme will be required. Some of the work periods take place before all specified University course work has been completed. The longest work period prior to the first opportunity to write the Uniform Final Examinations is 8 months. The important fact is that the work periods are carefully phased to integrate with the University coursework. In addition the experience is partially specified as to its phasing. The experience is monitored to ensure the objectives of the programme are met.

Note that without a co-op programme a student could get an SFU degree in 2 ²/₃ year by taking 8 semesters non-stop. He could then work 2 ¹/₃ years and write the U.F.E. approximately 5 years from first entering SFU. While this fits within the existing rules the sharp dichotomy between academic courses and practical work experience serves to widen the gulf. The co-op programme works within the same total time frame and integrates the academic and the practical aspects. This is the reason all of the work experience should count toward the Institute experience requirements.

If the Institute's minimum experience requirement is 2 years co-op students will write the U.F.E. 60 months after entering the programme with 2 ¹/₃ years of experience. Should the Institute's experience requirement be raised to 3 years co-op students would write the U.F.E. at approximately month 60 or month 72 and complete three years of experience in month 68 (Semester 17)

4.2: Institute Courses and Scheduling:

The courses offered by the Institute are now under review and the scheduling is somewhat uncertain. Here is one way the courses might fit (see also Appendix A).

- Year 1. of co-op No institute course.
- Year 2. of co-op 1 week orientation. This would fit best if scheduled during the last 2 weeks in August. Co-op students finish SFU courses about August 15th and will begin their first period of employment September 1.
- Year 3 of co-op Audit workshop. As above, best if scheduled during last 2 weeks of August prior to commencing work September 1.
- Year 4 of co-op Accounting course 1 evening per week September - December (or by correspondence) during a work period .
- Year 5 of co-op Auditing: 1 evening per week January - April during work period.

Computer workshop. Best scheduled in last 2 weeks of August but could fit in first week of May.

Taxation: Apparently, the tentative plans are to offer this course in September - December period. If this is done it could be done by co-op students only while they are also doing a full course load at SFU (September - December year 5). This is possible but heavy.

One alternative would be to have the Institute offer it January - April so co-op student could take it in year 6.

Another alternative is for co-op students to take 1 SFU course at night January - April year 4. This would leave them with only 12 units to take in their final semester at SFU while doing the tax course. This would work only for students employed in the Lower Mainland.

- Year 6 of co-op If taxation is switched to January - April it would be taken in year 6.

4.3: Liaison between the Institute and SFU:

Effective liaison is necessary to ensure that neither the University nor the Institute takes unilateral action with respect to programmes and courses that would be detrimental to the co-op programme. To simplify co-ordination it is suggested that the Institute appoint the co-op accounting Co-ordinator at SFU as a member of or observer to the Education Steering Committee of the Institute.

4.4: Size of Programme:

It is not contemplated that there will be a defined limit to the number of students in the programme. The minimum grade point average required, the requirement that the student be employed by a participating employer, and the intensity of the 5 years will likely limit the size rather automatically.

In the first few years admissions will be kept below 30 to ensure high quality and to enable the inevitable programme adjustments to be made with minimum inconvenience to all parties.

If the Institute wishes, it could provide an independent limit by specifying the maximum number it would register as co-op students in any one year.

4.5: Institute Action Required:

- establish a new category of students termed "co-op" or "work study". The category would be open to individuals from any formal University programme of co-op education in accounting that the Institute chooses to recognize.
- agree on acceptability of planned, monitored and properly sequenced work periods for meeting experience requirements regardless of the length of any particular work block (see section 4.1).
- agree on a fee formula. The suggestion in Section 2.91 is one possibility which should be considered.

- consider feasibility of proposed means of integrating Institute courses (see Section 4.2).
- agree on liaison person from SFU sitting on Education Steering Committee (see Section 4.4).
- assistance in publicizing the programme with prospective student and with firms.
- Possible time schedule:
 - August/78 Education Steering Committee: preliminary consideration in principle.
 - Aug-Sept/78 Subcommittee review and discussion of details with SFU.
 - October/78 Subcommittee report to Education Steering Committee.
 - November/78 Council: approval in principle of Education Steering Committee recommendation with authorization to Director of Education or Education Steering Committee to work out final details with SFU as the programme proceeds through the approval steps at SFU.
 - Feb. 1979 Information brochures to high school counsellors and to potential employer firms.
 - Sept. 1979 First potential co-op students begin their University studies.
 - May-Aug. 1980 Formal application for the co-op program, employment interviews, and final selection of co-op students.
 - Sept. 1980 First work period begins.

5.0 Factors for the certified general accountants of B.C. to consider.

5.1: Work experience requirements:

The period of relevant work experience is presently two years. The co-op students will meet the minimum of two years work experience requirements at the end of semester 14 by working 6 semesters.

5.2: Required courses of the Association:

Exhibit 5-1 summarizes the coursework in the C.G.A. programme and the exemptions for the co-op programme.

5.3: Liaison between the Association and SFU:

Changes in either the curriculum at SFU or the C.G.A. programme may have a significant impact on the co-op programme. The co-ordinator of the accounting co-op programme at SFU will be responsible for maintaining liaison with the Association with respect to curriculum and other matters which affect the co-op programme. It is expected that the Association's education committee would invite the co-ordinator to attend any education committee meeting at which matters of mutual concern are to be considered.

5.4: Size of the programme:

Preliminary indications from students suggests that not many students will be interested in pursuing the C.G.A. stream within the co-op programme. This may change as the programme becomes well established. It may also change if the number of students academically qualified to enter the programme, exceeds the number of employers relevant to other streams (particularly the C.A. stream).

5.5: Association action required:

5.51: Confirm that 6 semesters (2 years) of work experience under the co-op programme will qualify for the Association's experience requirement.

5.52: Confirm the exemptions from Association courses specified in exhibit 5-1.

5.53: Agree to invite accounting co-op co-ordinator to attend Education Committee meetings at which matters of mutual concern are to be considered.

5.54: Agree on a fee formula. The suggestion in section 2.91 is one possibility which should be considered.

Exhibit 5-1
Exemption from Certified general accountants Courses

G.A. Courses	Exemption based on SFU Course(s)	Not exempt will be taken in Co-op semester number
Level 1: 101 Accounting 108 Law	Comm 221 + Comm 222 Comm 393	
Level 2: 202 Mathematics of finance 203 Managerial statistics 221 Accounting	Comm 312 Ec/Comm 332 + 333 Comm 320	
Level 3: 304 Economics 311 Cost Accounting 325 Information + Com- puter systems	Econ 200 + 205 Comm 324 + 424 Comm 337 + 428	
Level 4: 409 Taxation 411 Accounting 417 Auditing	No exemption Comm 321 No exemption	Semester 7-8 Semester 7-8
Level 5: 500 Organizational Behavior 509 Advanced tax 511 Accounting 516 Financial Controllership 517 Auditing 557 Auditing 600 Business Policy + Administration 616 Advanced Finance	Comm 371 No exemption Comm 421 No exemption No exemption Comm 478 Comm 413	Semester 10 Semester 14-15 Semester 10-11 Semester 10

6.0 Factors for the Society of Management Accountants of B.C. to Consider.

6.1: Work Experience Requirements:

The period of relevant work experience is presently four years or two years for those students with senior academic standing. The co-op students will undoubtedly qualify as having senior academic standing and the 6 semesters of work up to the end of semester 14 will meet the minimum of two years.

6.2: Required courses of the society:

Exhibit 6-1 summarizes the coursework in the R.I.A. programme and the exceptions for the co-op programme.

6.3: Liason between the Society and SFU:

Changes in either the curriculum at SFU or the R.I.A. programme may have a significant impact on the co-op programme. The co-ordinator of the accounting co-op programme at SFU will be responsible for maintaining liason with the Society with respect to curriculum and other matters which affect the co-op programme. It is expected that the Society's education committee would invite the co-ordinator to attend any education committee meeting at which matters of mutual concern are to be considered.

6.4: Size of the Programme:

Preliminary indications from students suggests that not many students will be interested in pursuing the R.I.A. stream within the co-op programme. This may change as the programme becomes well established. It may also change if the number of students academically qualified to enter the programme exceeds the number of employees relevant to other streams (particularly the C.A. stream).

6.5: Society Action Required:

6.51: Confirm that 6 semesters (2 years) of work experience under the co-op programme will qualify for the Society's experience requirement.

Exhibit 6-1

Exemption from Society of Management Accountants Courses

Society Courses	Exemption based on SFU Course(s)	Not exempt will be taken in Co-op semester number
Level 1: 11 Principles of Accounting 12 Economics 14 Data processing 15 Business Mathematics 22 Commercial law etc.	Comm 221 + Comm 222 Econ 200 + Econ 205 Cmpt 103 + Comm 337 Math 101 and/or 157 Comm 393	
Level 2: 13 Managerial Communications and case analysis 21 Accounting theory 23 Organizational behaviour 32 Quantitative Methods I	Any 300 level course Comm 320 + 321 Comm 371 Ec/Comm 332 + 333	Semester 7
Level 3: 24 Taxation 31 Accounting for Cost determination 33 Quantitative Methods II	No exemption Comm 324 + 424 Comm 436	Semester 10
Level 4: 41 Accounting for Management Planning and Control 42 Financial Management 43 Selected topics in accounting	No exemption Comm 312 + 413 Comm 421	Semester 15
Level 5: 51 Information systems 52 Operational auditing 53 Management: Processes and Problems.	No exemption No exemption	Semester 13-14

- 6.52: Confirm the exemptions from Society courses specified in Exhibit 6-1.
- 6.53: Agree to invite accounting co-op co-ordinator to attend Education Committee meetings at which matters of mutual concern are to be considered.
- 6.54: Agree on a fee formula. The suggestion in Section 2.91 is one possibility which should be considered.

7.0 Factors for Employer Firms to Consider.

7.1: Recruiting Routine:

The recruiting routine for the selection of students will be somewhat as follows:

- brief resumes of all beginning students in the programme will be circulated to participating firms approximately each June.
- if firms wish to interview students the interviews will be co-ordinated by SFU to take place at SFU in July. Some firms, particularly those in the interior may wish to arrange their own interviews at a more convenient time.
- by late July each firm will indicate how many students it wishes and will provide a rank ordered list of the individuals it would be willing to employ. This is an important step. They should not list anyone they would not be willing to employ and they should list everyone that they would be willing to employ. A firm may end up being assigned the first person on their list or the 10th. The assignment routine will maximize the preferences of both employer and student. If a firm (or a student) is assigned (say) the 10th preference on their list they may be disappointed but they are by definition satisfied in that they are assigned another party that they are willing to be associated with. If they are not willing they should not have included that party in their list.
- the employer and the student mutually agree on salary. SFU will provide a salary survey service which will assist both parties in reaching a satisfactory agreement.
- there is a general understanding, that the employer-employee relationship will continue through the work experience periods. Job hopping is not a part of the experience programme. However if the employer-employee relationship is not mutually satisfactory the student will participate in the match up process the following May.

- there is no particular understanding that the student will be offered permanent employment at the completion of the co-op programme. If the work experience periods have been mutually satisfying permanent employment may result. Permanent employment may not result even if the experience has been mutually satisfying since one or both parties may have different requirements at that stage. The programme is not an employment programme and is not to be evaluated on that basis. It is an experience programme. Naturally if the students or firms are consistently unsuccessful in finding permanent employment (employees) at the completion of the programme if they wish to then that can be taken as a signal that improvement is needed somewhere in the system.

7.2: Steady State Employment:

Employers are advised to plan carefully for the number of students they wish to have with them at any point in time. Exhibit 7-1 illustrates the steady state employment if a firm hires one student each recruiting cycle. Note that with this particular programme no students are available during the May-August period.

7.3: Education and Training Responsibilities:

The co-op programme is designed to be an integrated education and training programme. While the bulk of the "education" is considered to be at the University and the bulk of the "training" is in the firms these are by no means water-tight compartments. If anything, the programme is probably more demanding of the firms than it is of the University. The University courses are likely to tend to be more purely theoretical and conceptual. What little "applied" and "practice" aspects are now in University courses will be touched on even more lightly if most students in a class are on the co-op programme.

This casts a heavy responsibility on firms and they should by no means view the programme as an effortless source of qualified junior staff. Much time will be required in familiarizing students with documents, procedures, work flow, accounting procedures, audit working papers, tax forms etc. etc.

Time requirements will be even higher as students ask a lot of "why" questions (as they should) and debate the niceties of alternative views or methods (healthy if done judiciously).

Co-ordination of the academic and training aspects is important. The sequence and timing of the main accounting related courses is defined in the academic programme. Gradually a similar sequence and timing of the main experience elements will be defined. A first draft of such a sequence is illustrated in Exhibit 7-2. The relationship of these topics to the sequence of SFU and institute courses can be seen in the program summary in Appendix A.

While the programme requires effort on the part of employees it does have decided advantages:

- it results in a closer liason with the university faculty and administration;
- it provides a relatively inexpensive preview of potential permanent employees;
- it allows students to view the business and administrative community while they are still at university. This should serve to reduce the misconceptions often held by university students.

7.4: Evaluation Routine:

Evaluation of students by professors, professors by students, employers by employees, employees by employers inevitably takes place. In universities the process is formalized as it is in some firms.

To assist students and employers in their employment decisions and to assist the programme co-ordinator in improving the programme, assessments will be made a regular part of the programme.

Professors evaluation of students. Required; done each semester of coursework; grade transcripts available to employers.

Student evaluation of courses. Technically this is optional on the part of faculty. In fact most accounting courses are evaluated each time they are taught. Summary ratings will be available to employers and to students.

Firm evaluation of students. Required. A reporting form will be designed to enable firms to report back to the co-op programme on the performance of students at the end of each work period.

Students evaluation of firms. Required. A reporting form will be designed to enable students to report back to the co-op programme as to their perceptions as to the quality and variety of training they are receiving. This will be done at the end of each work period.

7.5: Action and timing:

Exhibit 7-3 summarizes the sequences and timing of the action required of each employer. The main elements are:

- April of each year: - respond to invitation to engage in recruiting routine in July. This will signal the programme as to total employer demand;
- submit assessments on students employed in preceeding work periods. If any students are not going to be re-employed in subsequent work periods they should be informed at this time.
- July of each year: - participate in recruiting routine. This will usually involve interviewing students on the SFU campus. Firms may choose to arrange their interviews directly with students or to make their selections without interviewing.

Exhibit 7-1

Sample Determination of Steady State Employment if
1 Co-op Student is Hired Each Cycle

Year	<u>Batch 1</u>	<u>Batch 2</u>	<u>Batch 3</u>	<u>Batch 4</u>	<u>Batch 5</u>
19-1 Jan-Apr.					
May-Aug.					
Sept-Dec.	1				
19-2 Jan-Apr.	-				
May-Aug.	-				
Sept-Dec.	1	1			
19-3 Jan-Apr.	1	-			
May-Aug.	-	-			
Sept-Dec.	1	1	1		
19-4 Jan-Apr.	1	1	-		
May-Aug.	-	-	-		
Sept-Dec.	-	1	1	1	
19-5 Jan-Apr.		1	1	-	
May-Aug.		-	-	-	
Sept-Dec.		-	1	1	1
19-6 Jan-Apr.			1	1	-
May-Aug.				-	-
Sept-Dec.				1	1
19-7 Jan-Apr.				1	1
May-Aug.					-
Sept-Dec.					1

Note that in this example of hiring 1 student each year
the steady state employment is:

Jan-Apr.	2 students
May-Aug.	0 students
Sept-Dec.	3 students

Exhibit 7-2

Year 1		Year 2		Year 3		Year 4		Year 5				
Sept-Dec (1)	Jan-Apr (2)	May-Aug (3)	Sept-Dec (4)	Jan-Apr (5)	May-Aug (6)	Sept-Dec (7)	Jan-Apr (8)	May-Aug (9)	Sept-Dec (10)	Jan-Apr (11)	May-Aug (12)	Sept-Dec (13)
S ₁	S ₂ **	S ₃	W ₁ +	S ₄	S ₅	W ₂	W ₃	S ₆	W ₄	W ₅	S ₇	S ₈
S ₂ = Study semester by level		W ₁ = Work semester		Employer training		Write up Documents Bank rec. Inventory observation	Interim Audit Cost Control Management A/R Sys-tems Inv. Syst. Liabilities Systems	Pers. Tax + Audit + Audit	F/A Systems Audit Costing + inv. systems Audit stat. Computer system + Audit			

Exhibit 7-3
Chart of employer activity

Year 1 Sept-Dec Semester No: (1)	Year 2		Year 3		Year 4		Year 5		Year 6				
	Jan-Apr (2)	May-Aug (3)	Sept-Dec (4)	Jan-Apr (5)	May-Aug (6)	Sept-Dec (7)	Jan-Apr (8)	May-Aug (9)	Sept-Dec (10)	Jan-Apr (11)	May-Aug (12)	Sept-Dec (13)	Jan-Apr (14)
	Respond to SFU re: Estimated No. of students wanted to commence in Sept.	Inter-view and make ranking choices	Student work period Training activities	Submit report on student progress. Offer continuation of employment or decline continuation	If changing students: Inter-view and make ranking choices	Student work period Training activities	Submit report on student progress. Make decision on continued employment		Student work period Training activities	Submit report on student progress. Make decision on continued employment			Formal Co-op programme has ended. Employment may continue by mutual agreement

Note: This chart represents a cycle of one "batch" of students employed under the Co-op programme. A firm which employs one or more new students under the programme will have several cycles in progress at any one time.

8.0 Factors for Consideration by Students:

8.1: Career Objectives:

Some students entering University do see accounting as a career objective. For them this programme is an efficient step toward that objective.

It is our belief that relatively few students in their first year of university or college have a firmly fixed career objective. For such students this programme has some real advantages. It does not materially detract from the time required to obtain a university degree.¹ It provides built in employment with reasonable earnings during the university programme. It provides an inside view of much of the business and administrative practices of a wide variety of organizations. It provides a good insight into the career opportunities in the field of accountancy. The disadvantages are that this programme requires a set of courses that the student might not otherwise select and requires a virtually full time commitment for 5 years.

The programme offers a unique opportunity to pursue planned intensive study in a field that offers a wide range of alternative careers. Thus it will be appealing to bright ambitious students who are willing to work hard knowing that their work has direction and focus. Students are expected to commit themselves to complete the programme. At the completion of the programme there is no commitment to stay in the field of accounting nor to stay with the employer firm. Continuation with the same employer may be necessary if a professional qualification is sought.

The programme is demanding and arduous with enough variety to maintain the interest of a committed student. The longest period of continuous university study is 12 months (Sept. of year 1 to Aug. of year 2) and that period contains about 6 weeks of free time. The longest period of continuous work is 8 months. For details of vacation time available see Appendix A.

¹ A degree can be obtained in 8 consecutive semesters (2 years and 8 months) yet the average elapsed time that students in fact take is over 4 years. Time to obtain a degree via the co-op programme is 4-1/3 years.

At the completion of the SFU degree in semester 13 the following alternatives are available:

- 1) Continue on and complete a professional qualification.
- 2) Seek immediate employment in the field of accounting without completing a professional qualification.
- 3) Seek immediate employment in the general area of management and administration based on relevant coursework and extensive exposure to management practices.
- 4) Seek employment in other areas which may or may not call upon the particular background the student has accumulated during the programme.
- 5) Continue on to graduate school and then select one of the above alternatives or teaching. Incidentally, the SFU degree is completed in December. Most graduate programmes commence in September. The intervening 8 months would enable the student to complete a professional qualification and still proceed to graduate school.

8.2: Recruiting Routine:

The process by which students and employers choose each other for work semesters is as follows.

- Students resumes and transcripts will be screened by the participating firms approximately each June.
- In July the recruiting interviews will be conducted by the firms at SFU.
- In late July, after the individual interviews are completed, the firms will state the number of students they require and a list, in order of preference, students who are acceptable for the job.
- At the end of the interview period students also state their order of preference for the employers with whom they have had interviews. This is extremely important, students should not list any firm they would not be willing to work with, but they should list every firm that they would be willing to work with.

- The students may end up being assigned the first firm on their list or the 10th but in any event it will only be to a firm the student has indicated a willingness to work with.
- The firm and student choices are combined to effect the best possible match of employer and student preferences.
- Salary will be left entirely to mutual agreement between the firm and the individual. SFU will provide a salary survey which will assist both parties in reaching a satisfactory agreement.
- The employer-employee relationship will normally continue through all the work experience periods. If the relationship between employer and employee is not mutually satisfactory, the student will take part again in the match up process the following July.
- Under the procedure described above, there may be some students who do not secure a job for their first work period, they will be eligible to participate in the recruiting process the following July. Students who do not secure employment in the 2nd (semesters 7 & 8) or 3rd (semesters 10 & 11) programme are ineligible to continue in the co-op programme.
- The programme is designed as an experience programme and not an employment programme, therefore it does not guarantee permanent employment at the completion of the co-op programme.

8.3: Education and Training Responsibilities:

The co-op programme combines both theoretical study and practical experience. Both are an integral part of a planned programme. Students are expected to integrate both aspects by asking thoughtful questions while on the job and by bringing to the classroom setting the real world problems they have observed in their work experience.

Students aspiring to a professional qualification are responsible for meeting the requirements of the professional body with which they wish to qualify. The course sequencing specified in the co-op programme is designed to be as efficient as possible and meet the requirements of the various professional

associations.

Appendix E provides some suggestions for planning courses to meet SFU's group A, B, and C requirements.

8.4: Evaluation Routine:

Evaluation will be required by all the parties involved, professors, students, and employers. The process is formalized at universities as it is in some firms. The co-ordinator will use the evaluation to improve the programme and assist students and employers in their employment decisions and so evaluate students performance both at university and with firms.

Professors evaluation of students:

Required; it is done each semester of coursework; grade transcripts will be available to employers.

Students evaluation of courses: Technically this is optional on the part of Faculty. In fact most accounting courses are evaluated each time they are taught. Summary ratings will be available to employers and to students.

Firm evaluation of students:

Required; a reporting form will be designed to enable firms to report back to the co-op. programme on the performance of students at the end of each work period.

Student evaluation of firms:

Required; a reporting form will be designed to enable students to report back to the co-op programme as to their perceptions as to the quality and variety of training they are receiving. This will be done at the end of each work period.

8.5: Action and Timing:

A flow chart of student progress and a listing of student action required is presented in Exhibit 8-1.

9.0: Survey Results.

9.1: Survey Method.

Two sets of questionnaire were designed, one for C.A. firms and the other one for students.

The questionnaire covered all the areas of interest, needs, participation and support of the programme.

9.2: Results from survey of Firms.

The firm questionnaire and the summarized results are presented in Appendix B. 133 questionnaires were sent to C.A. firms in B.C. and 57 were returned. The main conclusions are:

- (1) Positive reactions to the programme (see question #4 and 5). 86% of firms see some degree of need for such a programme.
- (2) The implied annual demand for students from the 57 firms responding is 46 (see question #6).
- (3) 81% of the respondents agreed that the students are eligible to begin work after completion of 45 semester hours at S.F.U.
- (4) Not quite half (42%) agree that 6 semester hours of accounting are sufficient prior to the first work semester. Note however that the first work period is only 1 semester in length and by the time the bulk of the work experience takes place students will have 18 semester hours of accounting and MIS.
- (5) 45% of the respondents felt that the fall semester is the most suitable period for the students to begin their first work period, and later in the programme spring semester becomes the dominant period. (see question 9 + 10).

- (6) Somewhat surprisingly, firms in the lower mainland see more need for such a programme than do firms in the rest of B.C. (see question 5). Consistent with this, lower mainland firms are more likely to participate (see question 5).

9.3: Results from Survey of Students.

The survey of students was conducted on the S.F.U. campus during the Summer semester of 1978. 83 questionnaires were distributed in various commerce classes but only 16 were returned. The complete questionnaire and response tabulation is presented in Appendix C.

Despite the small number of responses the following factors seem quite clear.

1. All of the respondents felt there was some need for such a programme. (see response to question 8). This should not be surprising in view of the relatively small response. It is likely that only those who were interested in such a programme and felt a need for it would take the trouble to respond.
2. All of the respondents claim a g.p.a. of 2.5 or over. All would have qualified on that criterion. They were not told of the 2.5 criterion suggested in this draft report (see question 6).
3. The C.A. stream was by far the most popular in terms of interest. Student choice was

C.A.	88%
C.G.A.	6%
R.I.A.	6%

Thus, at least initially, it seems appropriate to concentrate on a well defined liason with the C.A.'s to ensure success of the programme in meeting student preferences.

4. 44% indicated they would accept employment outside of the lower mainland (see question 12). Thus it seems reasonable to conclude that the co-op programme could materially assist C.A. firms outside the lower mainland to recruit university students.

10.0 Summary and Conclusions:

The field of accounting is particularly well suited for a co-op education programme. It has professional associations which provide an independent monitor on both the academic and experience aspects of the programme. The education and training structure which presently exists in the professional associations needs only minor modifications to accommodate a co-op programme. At SFU the only requirement is commitment to administer the programme.

Thus with relatively minor commitments by SFU and the professional accounting bodies the programme can be implemented. The programme will offer a new and efficient route to professional qualification. It meets needs often voiced by students. In addition it will build a useful link with the business and accounting community which will complement our well received M.B.A. programme.

Appendix B

Summary of C.A. Employer Survey.

GENERAL INFORMATION

1. City or town of firm/office _____

2. Our present and contemplated employment of students is

	Total for 67 responses	
	Present	Estimated by 1980
- C.A. students	526	634
- C.G.A. students	81	88
- R.I.A.	16	20
TOTAL NUMBER OF STUDENTS	623	742

3. Optional. Leave blank if you prefer.

Firm name and address _____

Contact person _____

Specific aspects of the Co-operative Education Program

4. What is your view as to the need for such a program here in B.C.? (Circle the appropriate number).

	Lower Mainland N = 23	Rear of B.C. N = 24	Total N = 67
1. Not necessary, other programs are adequate	4 %	0 %	2 %
2. See little need	0	9	5
3. Uncertain	9	6	7
4. Might be needed	30	50	42
5. Broadly needed	57	36	44

5. Is it likely your office would participate by employing one or more students and providing training during the period of the Co-operative Education plan? (Circle the appropriate number).

	Lower Mainland N = 23	Rear of B.C. N = 24	Total N = 67
1. No	0 %	3 %	2 %
2. Unlikely	0	11	7
3. Uncertain	13	9	10
4. Likely	52	67	55
5. Yes - almost certainly	35	20	26

6. How many students would your office be likely to hire under this 4-year program?

Hiring per year/ which implies total number of students in the program.

	<u>Lower Mainland</u> N = 23	<u>Rear of Is.</u> N = 21	<u>Total</u> N = 44	
<input type="checkbox"/> one every four years	9 %	16 %	13 %	1
<input type="checkbox"/> one every two years	52	48	60	2
<input type="checkbox"/> 1 per year	17	26	22	4
<input type="checkbox"/> 2 per year	9	10	9	8
<input type="checkbox"/> 3 per year	13	0	6	12
More (specify) _____				

7. How many university semester hours should the students have before commencing work?

	<u>Lower Mainland</u> N = 23	<u>Rear of Is.</u> N = 29	<u>Total</u> N = 52
<input type="checkbox"/> 15 semester hours (1 semester)	13 %	14 %	18 %
<input type="checkbox"/> 30 semester hours (2 semesters)	17	7	12
<input type="checkbox"/> 45 semester hours (3 semesters - as in illustration)	49	62	56
<input type="checkbox"/> 60 semester hours (4 semesters)	21	14	17
<input type="checkbox"/> More than 60 semester hours.	0	3	2

8. How many university semester hours of accounting should the students have before commencing work?

	<u>Lower Mainland</u> N = 23	<u>Rear of Is.</u> N = 39	<u>Total</u> N = 62
<input type="checkbox"/> 6 semester hours (as in the illustrative programs)	39 %	43 %	42 %
<input type="checkbox"/> 12 semester hours	52	37	43 %
<input type="checkbox"/> 18 semester hours	9	17	13
<input type="checkbox"/> 24 semester hours	0	3	2
<input type="checkbox"/> 27 semester hours	0	0	0

NOTE: 6 semester hours are equivalent to two standard semester courses or one standard academic year course.

9. Which of the following periods is most suitable for their first period of work with your firm?

	<u>Lower Mainland</u> N = 23	<u>Rear of Is.</u> N = 33	<u>Total</u> N = 56
<input type="checkbox"/> Spring semester (January to April)	61 %	33 %	45 %
<input type="checkbox"/> Summer semester (May to August)	4	9	7
<input type="checkbox"/> Fall semester (September to December)	35	58	48
e.g., in the illustrative program it is Fall.			

10. Which of the following periods is most suitable for most of the periods of work with your firm?

	Lower Mainland N = 23	Rear of B.C. N = 32	Total N = 55
<input type="checkbox"/> Spring semester (Jan. to April)	61%	72%	67%
<input type="checkbox"/> Summer semester (May to Aug.)	0	0	0
<input type="checkbox"/> Fall semester (September to December)	4	3	4
<input type="checkbox"/> A mixture (please be specific) e.g., in the illustrative program, Fall semester is dominant.	35	25	29

11. Which of the following length of work period would you prefer to have the students work with your firm?

L.M. N=23	B.C. N=33	Total N=56	
39%	15%	25%	<input type="checkbox"/> 1 semester (4 months) at a time
39	76	61	<input type="checkbox"/> 2 consecutive semesters (8 months) at a time as in illustrative program
0	6	3	<input type="checkbox"/> 3 consecutive semesters (12 months)
22	3	11	<input type="checkbox"/> some combination (please specify)

12. Assume a student begins his/her studies at a community college or B.C.I.T. What is your preference as to the extent of their academic program and work experience before transferring to S.F.U.?

a) Before transferring to S.F.U. they should have at least

	Lower Mainland N = 19	Rear of B.C. N = 24	Total N = 43
<input type="checkbox"/> 15 semester hours of course work (4 months)	26%	29%	28%
<input type="checkbox"/> 30 semester hours of coursework (8 months)	32	42	37
<input type="checkbox"/> 45 semester hours of coursework (12 months)	16	21	19
<input type="checkbox"/> 60 semester hours of coursework (16 months)	5	0	2
<input type="checkbox"/> Other, please specify.	21	8	14

b) Before transferring to S.F.U. they should have at least

	Lower Mainland N = 20	Rear of B.C. N = 27	Total N = 47
<input type="checkbox"/> no work experience	60%	59%	59%
<input type="checkbox"/> 4 months of work experience in a C.A's office	20	15	17
<input type="checkbox"/> 8 months of work experience in a C.A's office	5	15	11
<input type="checkbox"/> 12 months of work experience in a C.A's office	0	7	4
<input type="checkbox"/> Other, please specify.	15	4	9

13. Which Regional colleges in B.C. (if any) might serve the needs of the participants with your office (you may select more than one).

		L.M. N=50	B.C. N=40	Total N=90
Lower mainland:	<input type="checkbox"/> Capilano College (North Vancouver)	22%	3%	13%
	<input type="checkbox"/> Douglas Colelge (New Westminster)	24	4	
	<input type="checkbox"/> Vancouver Community College	24	3	14
	<input type="checkbox"/> B.C.I.T. (Burnaby)	28	7	19
Outside Lower Mainland:	<input type="checkbox"/> Camosun College (Victoria)	2	7	4
	<input type="checkbox"/> Cariboo College (Kamloops)		13	6
	<input type="checkbox"/> College of New Caledonia (Prince George)		16	7
	<input type="checkbox"/> East Kootenay College (Cranbrook)		3	1
	<input type="checkbox"/> Fraser Valley College (Abbotsford)		3	1
	<input type="checkbox"/> Malaspina College (Nanaimo)		4	2
	<input type="checkbox"/> Northern Lights College (Dawson Creek)		3	1
	<input type="checkbox"/> North Island Community College (Campbell River)		3	1
	<input type="checkbox"/> Northwest College (Terrace)		0	0
	<input type="checkbox"/> Okanagan College (Kelowna)		25	12
	<input type="checkbox"/> Selkirk College (Castlegar)		7	3

14. Would your preference be to select the participants from: (Please insert a 1 beside your first preference; a 2 beside your second, etc....)

N.	B.C.	Total	
423	433	56	<input type="checkbox"/> Those who will be attending S.F.U. only
30%	9%	18%	<input type="checkbox"/> Those who attend a Regional college first and then transfer to S.F.U.
0	30	18	<input type="checkbox"/> Those who attend B.C.I.T. first and then transfer to S.F.U.
9	5	5	<input type="checkbox"/> No difference
61	58	59	

15. At what point in the program should interviews be conducted for firms to select the students they wish for the first block of employment.

N.	B.C.	Total	
423	433	54	<input type="checkbox"/> before commencing any part of the program.
0%	13%	13%	<input type="checkbox"/> during their first block of academic studies (this may be anywhere from 3 to 12 months).
26	32	30	<input type="checkbox"/> at the beginning of the semester prior to the work semester(s).
74	45	57	

16. At what point in the program should the participating firm indicate a commitment to employ a particular student for the duration of the program (but not beyond)

N.	B.C.	Total	
423	433	55	<input type="checkbox"/> right at the beginning, before any period of university or work experience
0%	15%	9%	<input type="checkbox"/> after first period at university but before any period of work experience
18	15	16	<input type="checkbox"/> at the end of the first period of work experience
64	46	53	<input type="checkbox"/> at the end of the second period of work experience
14	15	15	<input type="checkbox"/> other (please specify)
4	9	7	

17. Salary

	L.N. N=24	B.C. N=31	Total N=55
<input type="checkbox"/> participating students should not expect to receive any salary	0%	0%	0%
<input type="checkbox"/> a predetermined salary scale should be established so that all students in the program receive the same salary which is scaled to their level of progress	25	23	24
<input type="checkbox"/> salary should be left entirely to mutual agreement between the firm and the individual	75	77	76

18. In a program such as this, a long sequence of events is necessary for smooth and efficient operation. A listing of each step is provided below. For each step assign responsibility to the party or parties you believe should be responsible. You should assign 100% to each step but you may assign the total among the parties in any way you see fit.

- Lower Mainland
- Rest of B.C.
- Total

PARTIES

	Student	SFU and/or Regional College	C.A. firm	Institute of C.A.	Canada Manpower
1. Prepare and distribute information material about the program	X	63% 55 69	1% 5 3	34% 36 35	2% 4 3
2. Interview and counsel senior highschool students who are considering the program	0% 9 4	59% 42 50.5	5% 25 15	33% 19 26	3% 6 4.5
3. Apply for admission to the Co-operative program	100%	X	X	X	X
4. Admission to University/College	X	100%	X	X	X
5. Admission to the Co-operative education program in accounting	12% 11 11.5	53% 50 51.5	12% 11 11.5	23% 27 25	0% 1 0.5
6. Arrange for interviews between seriously interested students and participating firms	11% 7 9	38% 36 37	27% 33 30	16% 18 17	8% 6 7
7. Provide academic courses	X	100%	X	X	X
8. Monitor the academic progress of the student	3% 5 4	61% 60 60.5	22% 19 20.5	14% 16 15	X
9. Provide practical experience	X	X	100%	X	X
10. Monitor the extent and variety of professional experience which the student is receiving	2% 2 2	23% 7 15	28% 32 30	47% 59 52	X

19. If your office participated in such a program would you be prepared to share the costs of administering the program?

	L.N. N=23	B.C. N=31	Total N=54
<input type="checkbox"/> No			
<input type="checkbox"/> Yes - up to \$ _____ per year, per Co-operative student we employ.	35	29	31%

65%

20. At the beginning we presented an illustrative program. Perhaps by now you have thought of a sequence that would be preferable for your office. If so, please fill in the blank program sequence below:

19-1			19-2			19-3			19-4			19-5		
Jan-Apr	May-Aug	Sep-Dec	Jan-Apr	May-Aug	Sep-Dec	Jan-Apr	May-Aug	Sep-Dec	Jan-Apr	May-Aug	Sep-Dec	Jan-Apr	May-Aug	Sep-Dec
GRAD FROM HIGH SCHOOL		S = 30 W = 2	S = 26 W = 6	S = 31 W = 1	S = 17 W = 15	S = 6 W = 26	S = 30 W = 2	S = 14 W = 18	S = 1 W = 31	S = 31 W = 1	S = 14 W = 18	S = 0 W = 32	S = 27 W = 5	S = 25 W = 6

S = Study semester
W = work period

21. We would appreciate any other comments that you may have that would lead to a program more suited to the needs of your firm.



SIMON FRASER UNIVERSITY, BURNABY, B.C., CANADA V5A 1S6
DEPARTMENT OF ECONOMICS AND COMMERCE; 291-3708

To: SFU Accounting Students:

June 21, 1978.

We are exploring an alternative method by which individuals might qualify for both a University degree and their C.A. designation. We use the term "co-operative education" to indicate that it requires the co-operative efforts of professional firms and the University.

The essential elements is that periods of practical work experience will be programmed to intersperse with periods of academic study. The main advantages of such a program are:

1. Neither theory nor practice are considered in isolation. The two components are integrated through a planned sequence of academic practical work.
2. The work experience periods can serve to bolster the staffing of C.A. firms in their peak work periods.
3. The work experience periods provide financing for the student's University program.
4. Both firms and students have up to four years in which to assess their mutual suitability before any permanent employment relationship is established.
5. Firms outside the lower mainland will have greater accessibility to University graduates.

The following questionnaire has two main parts. The first part is a brief description of a version of the program. It is supplied to make the idea more explicit and is illustrative only. It is not the final version, the exact details of which will be altered in the light of the information collected by this questionnaire.

The second part is a series of questions directed to specific aspects of the program. We want to find out the specific aspects which would make such a program more attractive to both firms and students.

After completing the questionnaire please return it to Professor McDonald's mailbox in the general office of the Department of Economics and Commerce.

If you need further information to clarify the intent of the questionnaire please consult my research assistant, Karim Esmail, during his office hours: Tuesday and Thursday from 3.00 to 5.00 p.m., room no: 6178, tel. 291-4604.

Your cooperation is much appreciated.



Sincerely,

Daniel McDonald

Daniel McDonald, C.A.
Professor

CO-OPERATIVE EDUCATION PROGRAM FOR B.A. (COMMERCE) AT S.F.U. COMBINED WITH C.A. EXPERIENCE

Illustrative Program.

19-1			19-2			19-3			19-4			19-5		
Jan-Apr	May-Aug	Sep-Dec	Jan-Apr	May-Aug	Sep-Dec	Jan-Apr	May-Aug	Sep-Dec	Jan-Apr	May-Aug	Sep-Dec	Jan-Apr	May-Aug	Sep-Dec
GRAD PROG HIGH SCHOOL		SFU 15 Cr.	SFU 15 Cr.	SFU 15 Cr.	WORK	SFU 15 Cr.	SFU 15 Cr.	WORK	WORK	SFU 15 Cr.	WORK	WORK	SFU 15 Cr.	SFU 15 Cr.

[At SFU or
Community College]

[At SFU]

[At SFU]

[At SFU]

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Accounting - [Introductory
Courses Accounting]

[-Intermediate
Accounting
-Managerial
Accounting]

[-Advanced
Accounting
-Data
Processing]

[-Management
Information
System]

Other
Institute's
Courses
[-Mathematics
-Economics
-Organizational
Behavior
-Computers in
Business]

[-Statistics
-Finance
-Law]

[Advanced
Finance]

[-Business Applic.
of Mathematics
-Policy]

Other Courses

[24 credits]

[6 credits]

[6 credits]

[21 credits]

NOTE: A normal student load for a semester is 5 courses. Each course meets for 3 hours per week during the 13 week semester and is called a 3 credit course.

*: The last block (SFU 15 Cr.) is a variable. It will be unnecessary if one evening course is taken per work period.

This program will require changes in SFU existing regulations requiring 60 semester hours before upper level courses.

Numerous possible combination of study and experience are possible. The one above is illustrative only.

NOTE: Each block in the illustration represents 1 semester and the order is:

Spring semester (Jan-Apr.)
Summer semester (May-Aug.)
Fall semester (Sept.-Dec.)

ADVANTAGES - 45 semester hours before work
- 2 consecutive semesters of work experience
- completion of the program in 4 years or 4 1/3 years

	Spring	Summer	Fall (N=15)	YEAR						
				69	71	74	75	76	77	78
1. What semester and year did you enter SFU?	20%	-	80%	7%	1%	7%	20%	32%	20%	7%

2. What semester and year did/will you graduate from SFU?
- | | Spring | Summer | Fall (N=14) | 77 | 78 | 79 | 80 |
|---------------------------------------|----------------|--------|-------------|-----|-----|-----|----|
| | | | | 36% | 36% | 29% | 7% |
| 3. How old were you when you entered? | AVERAGE 22 1/2 | | | | | | |
4. List any other Universities or Colleges you attended prior to SFU: _____

5. What is your major at SFU? COMMERCE

6. What is your approximate cumulative grade point average?

- | | | | |
|-----------|------------------------------|-----------|------------------------------|
| 2.0 - 2.5 | <input type="checkbox"/> 0% | 3.0 - 3.5 | <input type="checkbox"/> 73% |
| 2.5 - 3.0 | <input type="checkbox"/> 27% | 3.5 - 4.0 | <input type="checkbox"/> 0% |

7. If your interest is in accounting, which of these Associations would you be likely to join?

- C.A. 88%
- C.G.A. 6%
- R.I.A. 6%

8. What is your view as to the need for such a program here in B.C.? (Please circle the appropriate number.)

- | | |
|--|-----|
| 1. Not necessary; other programs are adequate. | 0% |
| 2. See little need. | 0% |
| 3. Uncertain. | 0% |
| 4. Might be needed. | 6% |
| 5. Broadly needed. | 94% |

9. Which period is most suitable for your first period of work with a firm?

- Spring semester (January to April) 44%
- Summer Semester (May to August) 51%
- Fall Semester (September to December) 15%

10. Which period is most suitable for most of the periods of work with a firm?

- Spring Semester (January to April) 56%
- Summer Semester (May to August) 13%
- Fall Semester (September to December) 6%
- A mixture (please be specific) 25%

(For example, in the illustrative program the Fall semester is dominant.)

11. What length of work period would you prefer to work with a firm?

- 1 semester (4 months) at a time. 40%
- 2 consecutive semesters (8 months) at a time, 53%
as in the illustrative program.
- 3 consecutive semesters. 7%
- Some combination. Please specify: _____

12. If you were offered a position outside the lower mainland would you be willing to accept it?

- Yes. 44% No. 56%

13. At what point in the program should the participating firm indicate a commitment to employ a particular student for the duration of the program (but not beyond)?

- Right at the beginning, before any period of work or University experience. 0%
- After the first period at University, but before any period of work experience. 20%
- At the end of the first period of work experience. 53%
- At the end of the second period of work experience. 20%
- Other. Please specify: _____ 7%

14. In a program such as this, a long sequence of events is necessary for smooth and efficient operation. A listing of each step is provided below. For each step please assign responsibility to the party or parties you believe should be responsible. You should assign 100% to each step, but you may assign the total among the parties in any way you see fit.

	<u>Student</u>	<u>SFU a/o Regional College</u>	<u>Firm</u>	<u>Canada Manpower</u>
1. Prepare and distribute information about program:	11%	58%	18%	13%
2. Apply for admission to cooperative program:	100%	X	X	X

	<u>Student</u>	<u>SFU a/o Regional College</u>	<u>Firm</u>	<u>Canada Manpower</u>
3. Admission to University or College:	X	100%	X	X
4. Admission to the co-operative education in accounting:	10%	48%	41%	1%
5. Arrange for interview between seriously interested students and participating firms:	18%	41%	28%	13%
6. Provide academic courses:	X	100%	X	X
7. Monitor the academic progress of the student:	12%	56%	32%	X
8. Provide practical experience:	X	X	100%	X
9. Monitor the extent and variety of professional experience which the student is receiving:	12%	34%	54%	X

Appendix D

Some suggestions for Group Requirements

To meet all the qualifications for a degree at S.F.U. students are required to take a minimum number of units in broadly defined areas (or Groups). Students are encouraged to use these requirements to explore areas that are of interest to them.

Students who do not have particular interests are urged to satisfy their group A and B requirements on a basis more rational than course scheduling convenience or enrolling in a course because a friend does. The co-op programme doesn't specify what optional courses to take and urges students to consult with the Departments' Advisor. However, the courses in the list which follows have some relevance to the role of accounting in our society and will broaden the perspective of students. They make good choices for meeting group requirements but they are suggestions only. The co-op programme does not wish to imply that these are the only good choices.

Group A

- English 101: Introduction to Fiction
English 102: Introduction to Poetry
English 103: Introduction to Drama
English 212: The study of language (Function of the
English language)
- Hist 101: Canada to confederation
- Hist 110: Studies in Historical Method
- Hist 201: Western Canada (fur trade, evolution of
transportation . . .)
- Ling 100: Communication and language
- Phil 001: Pursuit of truth (Popular theories, fancies
and myths)
- Phil 120: Facts and values
- Phil 100: Human knowledge, its nature and its scope
- Phil 110: Introduction to philosophical concepts and
reasoning
- Phil 210: Elementary formal logic

Group B

- Arc. 131: Human origins
- Arc. 223: The prehistory of Canada
- Geog 121: Economic Geography
- Geog 141: Social geography (spatial + environmental
bases, historical + cultural perspective)
- Pol. 211: Political inquiry
- Pol. 121: The Canadian policy
- Pol. 221: Introduction to Canadian government
- Pol. 222: Introduction to Canadian Politics
- Psyc 106: Social issues
- Psyc 180: Brain and behavior

Group B (cont.)

- S.A. 100: Aspects of Canadian Society
- S.A. 140: Introduction to Anthropology
- S.A. 150: Introduction to Sociology

Group C

- R Math 101: Introduction to statistics
- Math 104: Elementary computational Methods (Computer)
- Math 141: Introduction to pure Mathematics
- Math 151: Calculus I
- Math 152: Calculus II
- R Math 157: Calculus for social Sciences I
- Math 243: Discrete Mathematics
- Math 302: Statistical Methods
- Math 304: Statistical Analysis of sample surveys
- Math 232: Elementary linear algebra
- Math 308: Linear programming

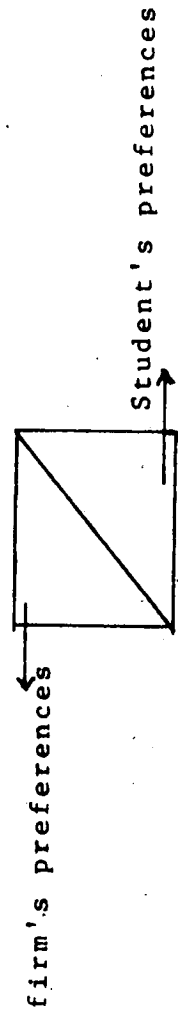
R = required in Co-op

attached up routine

EXAMPLE: Below are the preferences provided by firms, ranking the individuals they are willing to employ, and another list provided by students, ranking the firms they are willing to work with:

Scale	Listing of Student Numbers by Firms			Scale	Listing of Firms by Student		
	Firm #A	Firm #B	Firm #C		Student #100	Student #101	Student #102
1	100	182	102	2	B	A	C
2	176	110	100	3	A	X	Z
3	120	102	101	4	D	B	G
4	101	100	150	5	C	C	A
5	102			6			
6				7			
7				8			
8				9			
9				10			
10				11			

At this point, we simply fill in the following diagram, using the order of preferences in the appropriate boxes.



The final analysis is to multiply the numbers and insert the totals in their appropriate boxes:

Firms	Students		
	100	101	102
A	3	8	25
B	8	0	0
C	10	15	2
D	0		

- Circle the lowest number except 0
- Start with the lowest number and make assignments. Any score of 1 will be matched and eliminated. Scores of 2 will be matched and eliminated. Firms wanting more than 1 student will not be eliminated until the number they require have been assigned to them.