



Business Administration – Finance Program Standard

**The approved program standard for Business
Administration – Finance program of
instruction leading to an Ontario College
Advanced Diploma delivered by Ontario
Colleges of Applied Arts and Technology
(MTCU funding code 60201)**

**Ministry of Training, Colleges and Universities
September 2009**

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I. Introduction

This document is the Program Standard for the Business Administration – Finance program of instruction leading to an Ontario College Advanced Diploma delivered by Ontario colleges of applied arts and technology (MTCU funding code 60201).

Development of System-Wide Program Standards

In 1993, the Government of Ontario initiated program standards development with the objectives of bringing a greater degree of consistency to college programming offered across the province, broadening the focus of college programs to ensure graduates have the skills to be flexible and to continue to learn and adapt, and providing public accountability for the quality and relevance of college programs.

The Program Standards and Evaluation Unit of the Ministry of Training, Colleges and Universities has responsibility for the development, review and approval of system-wide standards for programs of instruction at Ontario colleges of applied arts and technology.

Program Standards

Program standards apply to all similar programs of instruction offered by colleges across the province. Each program standard for a postsecondary program includes the following elements:

- **Vocational standard** (the vocationally specific learning outcomes which apply to the program of instruction in question),
- **Essential employability skills** (the essential employability skills learning outcomes which apply to all programs of instruction); and
- **General education requirement** (the requirement for general education in postsecondary programs of instruction).

Collectively, these elements outline the essential skills and knowledge that a student must reliably demonstrate in order to graduate from the program.

Individual colleges of applied arts and technology offering the program of instruction determine the specific program structure, delivery methods, and other curriculum matters to be used in assisting students to achieve the outcomes articulated in the standard. Individual colleges also determine whether additional local learning outcomes will be required to reflect specific local needs and/or interests.

The Expression of Program Standards as Vocational Learning Outcomes

Vocational learning outcomes represent culminating demonstrations of learning and achievement. They are not simply a listing of discrete skills, nor broad statements of knowledge and comprehension. In addition, vocational learning outcomes are interrelated and cannot be viewed in isolation of one another. As such, they should be viewed as a comprehensive whole. They describe performances that demonstrate that significant integrated learning by graduates of the program has been achieved and verified.

Expressing standards as vocational learning outcomes ensures consistency in the outcomes for program graduates, while leaving to the discretion of individual colleges' curriculum matters such as the specific program structure and delivery methods.

The Presentation of the Vocational Learning Outcomes

The **vocational learning outcome** statements set out the culminating demonstration of learning and achievement that the student must reliably demonstrate before graduation.

The **elements of the performance** for each outcome define and clarify the level and quality of performance necessary to meet the requirements of the vocational learning outcome. However, it is the performance of the vocational learning outcome itself on which students are evaluated. The elements of performance are indicators of the means by which the student may proceed to satisfactory performance of the vocational learning outcome. The elements of performance do not stand alone but rather in reference to the vocational learning outcome of which they form a part.

The Development of a Program Standard

In establishing the standards development initiative, the Government determined that all postsecondary programs of instruction should include vocational skills coupled with a broader set of essential skills. This combination is considered critical to ensuring that college graduates have the skills required to be successful both upon graduation from the college program and throughout their working and personal lives.

A program standard is developed through a broad consultation process involving a range of stakeholders with a direct interest in the program area, including employers, professional associations, universities, secondary schools, and program graduates working in the field, in addition to students, faculty, and administrators at the colleges themselves. It represents a consensus of participating stakeholders on the essential learning that all program graduates should have achieved.

Updating the Program Standard

The Ministry of Training, Colleges and Universities will undertake regular reviews of the vocational learning outcomes for this program to ensure that the Business Administration – Finance Program Standard remains appropriate and relevant to the needs of students and employers across the Province of Ontario. To confirm that this document is the most up-to-date release, contact the Ministry of Training, Colleges and Universities at the address or telephone number noted on the inside cover page.

II. Vocational Standard

All graduates of the Business Administration – Finance program of instruction must have achieved the nine vocational learning outcomes listed in the following pages, in addition to achieving the essential employability skills learning outcomes and meeting the general education requirement.

Preamble

Graduates of Business Administration – Finance programs may carry out financial services functions within the broader context of the Canadian business environment. Graduates have therefore demonstrated achievement of vocational learning outcomes which relate to both business in general and finance in particular.

Graduates of the Ontario College Advanced Diploma Business Administration – Finance programs are able to apply computer, communication and mathematical skills, and employ financial services techniques to support activities, including the maintenance, preparation and presentation of individuals' or organizations' financial documents and statements, and the preparation of individuals' tax returns. In addition, graduates of these programs are able to perform a number of more complex functions, including: financial analysis, planning and control; marketing and sales, and preparation of financial plans.

Graduates of Business Administration – Finance programs employ a broad range of customer service skills in a variety of employment settings in all sectors of business and industry, including banks and other financial institutions, government offices, small businesses and financial planning firms.

There are opportunities for graduates to pursue further educational qualifications and related licenses. The colleges work closely with a number of universities offering related degrees, and professional bodies which offer licensing related to this sector, including but not limited to Securities, Mutual Funds and Life Insurance. Graduates may be given credit or advanced standing in the pursuit of those credentials and/or licenses. Students should contact individual colleges for further details of a college's agreements with the universities and external licensing bodies.

Synopsis of the Vocational Learning Outcomes

Business Administration – Finance (Ontario College Advanced Diploma)

The graduate has reliably demonstrated the ability to

- 1. co-ordinate the processing and maintaining of financial records in compliance with relevant policies, procedures and regulations for individuals and/or organizations.**
- 2. co-ordinate the preparation and the presentation of financial information in compliance with relevant legislation and regulations for individuals and/or organizations.**
- 3. analyze financial reports for individuals and/or organizations by applying financial mathematics and statistics.**
- 4. develop and evaluate a financial plan to meet individuals' and/or organizations' needs and objectives.**
- 5. develop, implement, evaluate and co-ordinate marketing strategies to promote financial products and services and to enhance customer service.**
- 6. develop, implement and evaluate strategies to establish and maintain professional networking and business relationships in the finance sector.**
- 7. analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technology and the environment on individuals' and/or organizations' operations.**
- 8. develop, implement and evaluate ongoing strategies for personal and professional development, highlighting ethics, values and standards in the finance sector.**
- 9. co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles.**

Note: The learning outcomes have been numbered as a point of reference; numbering does not imply prioritization, sequencing, nor weighting of significance.

The Vocational Learning Outcomes

1. *The graduate has reliably demonstrated the ability to*

co-ordinate the processing and maintaining of financial records in compliance with relevant policies, procedures and regulations for individuals and/or organizations.

Elements of the Performance

- gather, record, update and organize information to evaluate individuals' and/or organizations' financial positions
- collect and update individuals' information for the preparation of income tax returns
- process and maintain a variety of financial document
- adhere to and monitor the application of relevant legislation, standards, policies and procedures when processing and maintaining individuals' and/or organizations' records
- configure and utilize the appropriate software to process and maintain individuals' and/or organizations' files
- configure and utilize the appropriate software to process and maintain individuals' and/or organizations' portfolios
- configure and utilize an appropriate database for the collection and storage of financial data

2. *The graduate has reliably demonstrated the ability to*

co-ordinate the preparation and the presentation of financial information in compliance with relevant legislation and regulations for individuals and/or organizations.

Elements of the Performance

- co-ordinate the preparation and presentation of organizations' financial statements in compliance with Canadian Generally Accepted Accounting Principles (GAAP)
- prepare and present individuals' financial statements in compliance with relevant legislation and regulations
- prepare and present portfolios for individuals and/or organizations in compliance with current Ontario and Canadian legislation
- prepare and present individuals' income tax returns in compliance with current legislation and regulations
- prepare, interpret and present financial analyses for individuals and/or organizations to support strategic decisions
- prepare and present financial documents for individuals and/or organizations
- prepare and present a financial plan which meets individuals' and/or organizations' needs and objectives
- adhere to and monitor the application of ethical standards when preparing and presenting financial information for individuals and/or organizations
- utilize the appropriate software to prepare and present financial documents and reports, as well as portfolio transactions
- utilize the appropriate financial planning software to prepare and analyze individuals' or organizations' investment plans

3. *The graduate has reliably demonstrated the ability to*

analyze financial reports for individuals and/or organizations by applying financial mathematics and statistics.

Elements of the Performance

- apply mathematical operations, manually and electronically, including but not limited to time value of money (TVM), simple and compound interest, indexation, bond yields, return on investment (ROI) and mortgage costs
- calculate, manually and electronically, potential rates of return for securities, annuities and retirement savings plans
- prepare and use trend and ratio analyses to support strategic decisions
- illustrate and analyze financial information using graphs and charts
- generate data relating to investment portfolios by applying mathematics and statistical concepts
- prepare and validate cost benefit analyses to support strategic decisions
- utilize the appropriate software to generate and analyze statistical reports, including but not limited to probabilities, standard distributions and deviations

4. *The graduate has reliably demonstrated the ability to*

develop and evaluate a financial plan to meet individuals' and/or organizations' needs and objectives.

Elements of the Performance

- complete a financial needs and constraints analysis which meets individuals' and/or organizations' objectives
- gather, select and analyze pertinent information to ensure individuals' and/or organizations' financial plans are in compliance with relevant legislation and regulations
- research and analyze market trends to identify financial products and services, which meet individuals' and/or organizations' needs and objectives
- implement strategies to maintain currency of knowledge of financial products and services
- differentiate and recommend financial products and services, which meet individuals' and/or organizations' needs and objectives
- implement investment strategies in the development of a balanced portfolio which meets individuals' or organizations' needs and objectives
- prepare various types of budgets to support strategic decisions
- prepare cash flow statements to support strategic decisions
- utilize the appropriate software to develop a financial plan
- utilize the appropriate tools to compare an individual's and/or an organization's present financial situation to a desired status

5. *The graduate has reliably demonstrated the ability to*

develop, implement, evaluate and co-ordinate marketing strategies to promote financial products and services, and to enhance customer service.

Elements of the Performance

- gather and analyze market trend information from pertinent sources, including but not limited to print and electronic media, and interviews
- research and analyze information to support sales strategies
- prepare and validate consumer trends analyses to assist in the preparation of a marketing plan
- develop advertising and promotional plans for financial products and services, including e-business
- apply the Know Your Customer (KYC) regulation to identify clients' needs and ascertain relevant information pertinent to conducting financial business
- conduct client interviews and effective sales presentations
- provide the appropriate rationales to support or influence individuals' and/or organizations' investment decisions
- relate and apply the characteristics of excellent customer service in the finance sector
- design, implement and assess activities to enhance the level of customer satisfaction
- utilize the appropriate presentation software to develop structured and effective presentations on various topics, including client communications, promotions and sales aids

6. *The graduate has reliably demonstrated the ability to*

develop, implement and evaluate strategies to establish and maintain professional networking and business relationships in the finance sector.

Elements of the Performance

- implement and evaluate strategies to enhance organizational sense of belonging
- assist in the development of a Customer Relations Management (CRM) strategy
- implement and evaluate professional networking strategies, including e-business
- develop and implement team building strategies in the workplace
- build and sustain a safe environment and encourage open dialogue and full participation
- collaborate with peers, colleagues and supervisors to carry out assigned duties
- facilitate teamwork for the preparation and implementation of a financial plan
- utilize Customer Relations Management (CRM) software to track and organize contacts with current and prospective customers

7. *The graduate has reliably demonstrated the ability to*

analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technology and the environment on individuals' and/or organizations' operations.

Elements of the Performance

- outline the structure, functions and organization of the financial planning and services sector in Canada
- outline the provincial and federal government structures and analyze the impact of political decisions on financial planning and services operations
- analyze and evaluate the impact of economic factors, such as labour, inflation, interest rates, government policy, taxation, money supply and exchange rates on individuals' and/or organizations' financial operations
- analyze macro-economic models, the measurements of economic activity, and fiscal and monetary policies
- analyze and evaluate the impact of a number of legal issues, including but not limited to business ownership, intellectual property and contracts on individuals' and/or organizations' financial operations
- analyze and evaluate the impact of environmental and ethical issues, including but not limited to confidentiality, social responsibility and working environment on individuals' and/or organizations' financial operations
- analyze and evaluate the impact of technological advances on individuals' or organizations' financial operations

8. *The graduate has reliably demonstrated the ability to*

develop, implement and evaluate ongoing strategies for personal and professional development, highlighting ethics, values and standards in the finance sector.

Elements of the Performance

- develop, implement and evaluate strategies for ongoing self-evaluation
- solicit and accept constructive feedback from peers, colleagues and supervisors
- use performance appraisal evaluations to enhance professional competence
- create a professional development plan identifying the strategies required to achieve and maintain the appropriate credentials, certifications and required licenses in the finance sector
- identify and adapt to changing workforce trends in the finance sector
- use current, relevant and evidence-based resources for maintaining competence in the finance sector
- participate in coaching and mentoring activities
- apply problem solving techniques to financial planning and services situations
- take responsibility for one's own actions and decisions
- conduct financial operations in an ethical, responsible and legal manner in accordance with regulatory bodies in the finance sector

9. *The graduate has reliably demonstrated the ability to*

co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles.

Elements of the Performance

- contribute to the planning, identification, scheduling and assigning of tasks and resources involved in a project as required
- contribute effectively to team projects and group decision making by applying leadership, group dynamics, conflict resolution and negotiation techniques
- contribute to the monitoring of resources and expenditures to maintain cost effectiveness and timelines as required
- consolidate regular project updates
- estimate accurately the time required to complete project elements
- complete project elements according to schedule
- assist in the evaluation of project processes and outcomes
- interpret and use project planning documents (e.g., Gantt Charts, Critical Path Analysis, PERT Charts)
- identify problems that will affect the project timeline and recommend solutions
- maintain current, clear and accurate project-related documents, which adhere to organizational and industry standards and procedures
- prepare a business plan, which meets clients' or organizations' needs and objectives
- utilize the appropriate project management software

III. Essential Employability Skills

All graduates of the Business Administration – Finance program of instruction must have reliably demonstrated the essential employability skills learning outcomes listed on the following pages, in addition to achieving the vocational learning outcomes and meeting the general education requirement.

Context

Essential Employability Skills (EES) are skills that, regardless of a student's program or discipline, are critical for success in the workplace, in day-to-day living and for lifelong learning.

The teaching and attainment of these EES for students in, and graduates from, Ontario's colleges of applied arts and technology are anchored in a set of three fundamental assumptions:

- these skills are important for every adult to function successfully in society today;
- our colleges are well equipped and well positioned to prepare graduates with these skills;
- these skills are equally valuable for all graduates, regardless of the level of their credential, whether they pursue a career path or they pursue further education.

Skill Categories

To capture these skills, the following six categories define the essential areas where graduates must demonstrate skills and knowledge.

- Communication
- Numeracy
- Critical Thinking & Problem Solving
- Information Management
- Interpersonal
- Personal

Application and Implementation

In each of the six skill categories, there are a number of defining skills or sub skills, identified to further articulate the requisite skills identified in the main skill categories. The following chart illustrates the relationship between the skill categories, the defining skills within the categories and learning outcomes to be achieved by graduates from all postsecondary programs of instruction that lead to an Ontario College credential.

EES may be embedded in General Education or vocational courses or developed through discrete courses. However these skills are developed, all graduates with Ontario College credentials must be able to reliably demonstrate the essential skills required in each of the six categories.

SKILL CATEGORY	DEFINING SKILLS: Skill areas to be demonstrated by graduates:	LEARNING OUTCOMES: The levels of achievement required by graduates. The graduate has reliably demonstrated the ability to:
COMMUNICATION	<ul style="list-style-type: none"> • Reading • Writing • Speaking • Listening • Presenting • Visual literacy 	<ol style="list-style-type: none"> 1. <i>communicate clearly, concisely and correctly in the written, spoken and visual form that fulfills the purpose and meets the needs of the audience.</i> 2. <i>respond to written, spoken or visual messages in a manner that ensures effective communication.</i>
NUMERACY	<ul style="list-style-type: none"> • Understanding and applying mathematical concepts and reasoning • Analyzing and using numerical data • Conceptualizing 	<ol style="list-style-type: none"> 3. <i>execute mathematical operations accurately.</i>
CRITICAL THINKING & PROBLEM SOLVING	<ul style="list-style-type: none"> • Analyzing • Synthesizing • Evaluating • Decision making • Creative and innovative thinking 	<ol style="list-style-type: none"> 4. <i>apply a systematic approach to solve problems.</i> 5. <i>use a variety of thinking skills to anticipate and solve problems.</i>

SKILL CATEGORY	DEFINING SKILLS: Skill areas to be demonstrated by graduates:	LEARNING OUTCOMES: The levels of achievement required by graduates. The graduate has reliably demonstrated the ability to:
INFORMATION MANAGEMENT	<ul style="list-style-type: none"> • Gathering and managing information • Selecting and using appropriate tools and technology for a task or a project • Computer literacy • Internet skills 	<p>6. <i>locate, select, organize and document information using appropriate technology and information systems.</i></p> <p>7. <i>analyze, evaluate and apply relevant information from a variety of sources.</i></p>
INTERPERSONAL	<ul style="list-style-type: none"> • Team work • Relationship management • Conflict resolution • Leadership • Networking 	<p>8. <i>show respect for the diverse opinions, values, belief systems and contributions of others.</i></p> <p>9. <i>interact with others in groups or teams in ways that contribute to effective working relationships and the achievement of goals.</i></p>
PERSONAL	<ul style="list-style-type: none"> • Managing self • Managing change and being flexible and adaptable • Engaging in reflective practices • Demonstrating personal responsibility 	<p>10. <i>manage the use of time and other resources to complete projects.</i></p> <p>11. <i>take responsibility for one's own actions, decision, and consequences.</i></p>

IV. General Education Requirement

All graduates of the Business Administration – Finance program must have met the general education requirement described on the following pages, in addition to achieving the vocational and essential employability skills learning outcomes.

Requirement

The General Education Requirement for programs of instruction is stipulated in the Credentials Framework (Appendix A in the Minister's Binding Policy Directive *Framework for Programs of Instruction*).

In programs of instruction leading to either an Ontario College Diploma or an Ontario College Advanced Diploma, it is required that graduates have been engaged in learning that exposes them to at least one discipline outside their main field of study and increases their awareness of the society and culture in which they live and work. This will typically be accomplished by students taking 3 to 5 courses (or the equivalent) designed discretely and separately from vocational learning opportunities.

This general education learning would normally be delivered using a combination of required and elective processes.

Purpose

The purpose of General Education in the Ontario college system is to contribute to the development of citizens who are conscious of the diversity, complexity and richness of the human experience; who are able to establish meaning through this consciousness; and who, as a result, are able to contribute thoughtfully, creatively and positively to the society in which they live and work.

General Education strengthens student's essential employability skills, such as critical analysis, problem solving and communication, in the context of an exploration of topics with broad-based personal and/or societal importance.

Themes

The themes listed below will be used to provide direction to colleges in the development and identification of courses that are designed to fulfill the General Education Requirement for programs of instructions.

Each theme provides a statement of Rationale and offers suggestions related to more specific topic areas that could be explored within each area. These suggestions are neither prescriptive nor exhaustive. They are included to provide guidance regarding the nature and scope of content that would be judged as meeting the intent and overall goals of General Education.

1. Arts in Society:

Rationale:

The capacity of a person to recognize and evaluate artistic and creative achievements is useful in many aspects of his/her life. Since artistic expression is a fundamentally human activity, which both reflects and anticipates developments in the larger culture, its study will enhance the student's cultural and self-awareness.

Content:

Courses in this area should provide students with an understanding of the importance of visual and creative arts in human affairs, of the artist's and writer's perceptions of the world and the means by which those perceptions are translated into the language of literature and artistic expression. They will also provide an appreciation of the aesthetic values used in examining works of art and possibly, a direct experience in expressing perceptions in an artistic medium.

2. Civic Life:

Rationale:

In order for individuals to live responsibly and to reach their potential as individuals and as citizens of society, they need to understand the patterns of human relationships that underlie the orderly interactions of a society's various structural units. Informed people will have knowledge of the meaning of civic life in relation to diverse communities at the local, national and global level, as well as an awareness of international issues and the effects of these on Canada, and Canada's place in the international community.

Content:

Courses in this area should provide students with an understanding of the meaning of freedoms, rights, and participation in community and public life, in addition to a working knowledge of the structure and function of various levels of government (municipal, provincial, national) in Canada and/or in an international context. They may also provide an historical understanding of major political issues affecting relations between the various levels of government in Canada and their constituents.

3. Social and Cultural Understanding:

Rationale:

Knowledge of the patterns and precedents of the past provide the means for a person to gain an awareness of his or her place in contemporary culture and society. In addition to this awareness, students will acquire a sense of the main currents of their culture and that of other cultures over an extended period of time in order to link personal history to the broader study of culture.

Content:

Courses in this area are those that deal broadly with major social and cultural themes. These courses may also stress the nature and validity of historical evidence and the variety of historical interpretation of events. Courses will provide the students with a view and understanding of the impact of cultural, social, ethnic or linguistic characteristics.

4. Personal Understanding:

Rationale:

Educated people are equipped for life-long understanding and development of themselves as integrated physiological and psychological entities. They are aware of the ideal need to be fully functioning persons: mentally, physically, emotionally, socially, spiritually and vocationally.

Content:

Courses in this area will focus on understanding the individual: his or her evolution; situation; relationship with others; place in the environment and universe; achievements and problems; and his or her meaning and purpose. They will also allow students the opportunity to study institutionalized human social behaviour in a systematic way. Courses fulfilling this requirement may be oriented to the study of the individual within a variety of contexts.

5. Science and Technology:

Rationale:

Matter and energy are universal concepts in science, forming a basis for understanding the interactions that occur in living and non-living systems in our universe. Study in this area provides an understanding of the behaviour of matter that provides a foundation for further scientific study and the creation of broader understanding about natural phenomena

Similarly, the various applications and developments in the area of technology have an increasing impact on all aspects of human endeavour and have numerous social, economic and philosophical implications. For example, the operation of computers to process data at high speed has invoked an interaction between machines and the human mind that is unique in human history. This development and other technological developments have a powerful impact on how we deal with many of the complex questions in our society.

Content:

Courses in this area should stress scientific inquiry and deal with basic or fundamental questions of science rather than applied ones. They may be formulated from traditional basic courses in such areas of study as biology, chemistry, physics, astronomy, geology or agriculture. As well, courses related to understanding the role and functions of computers (e.g., data management and information processing) and assorted computer-related technologies, should be offered in a non-applied manner to provide students with an opportunity to explore the impact of these concepts and practices on their lives.