



MINUTES OF A MEETING OF THE STUDENT ADVISORY GROUP (SAG) HELD AT THE OFFICE OF THE ASSOCIATION AT 1867 WEST BROADWAY, VANCOUVER, BC, ON TUESDAY, NOVEMBER 26, 2002.

Present: Jo-Ann Johnston (Chair), Mark Patterson, Erica Knutsen, Kimberly Clark, Eric Thor, Neal Mannas, Sandra Morford, Vera Pasmore and Gordon Gray (Recording Secretary)

Guests: Sandra Mudd, Gina LeTourneau and David McPeak, all of CGA-Canada

Regrets: Asha Deol, Jing Li, Justin Wedholm and Elaine Lutley

1. The meeting was called to order at 6:05 p.m.

2. **Amendments to the Agenda**

There were no amendments to the agenda.

3. **Business arising from the Minutes**

Microsoft Office Software: Gordon Gray reported that the negotiations between CGA-Canada and Microsoft for a change to “campus-wide” licensing were completed to the point of bringing the proposal to education administrators from all regions for approval. Under campus-wide licensing, each current student would be supplied with a new Microsoft Office CD each year, concurrent with initial registration. This would no longer be an option, but would be automatic for all students. The annual cost to CGA-BC students would be approximately \$70.00/year. Gordon asked for feedback from the SAG members to help determine CGA-BC’s position on campus-wide licensing. The position of the SAG was negative to this proposal, with the following included as reasons:

- i. The current plan includes no transition for students who have recently purchased Office XP;
- ii. Many students have access to a licensed copy of Microsoft Office through their employer;
- iii. Students should be allowed to determine their own software needs and access to meet CGA requirements.

Gordon confirmed that the feedback from the SAG would be brought forward as part of the national discussion about campus-wide licensing.

4. **CGA-Canada Roundtable**

The Student Advisory Group welcomed senior CGA-Canada staff members Gina LeTourneau, Sandra Mudd and David McPeak who moderated a lengthy discussion about the current CGA Program and some potential future directions. David McPeak, Manager, Examinations, summarized the nature and scope of the extensive Practice Review currently being undertaken by CGA-Canada to elicit feedback about the program from CGA members across Canada. David also gave SAG members an overview of the ongoing Examination Blueprint project, designed to help students in examination preparation. Gina LeTourneau, Director, Curriculum Planning, previewed the new Business Case, intended eventually to replace both PS1 and PS2. Gina and David jointly explained the new competency framework, and its effect on possible program and course development.

The majority of the discussion was spent in open discussion about all aspects of the CGA program, both present and future. Among the many points discussed were:

- a. Online delivery of course materials;
- b. Examination development;
- c. The value of software use in the current program;
- d. Time constraints facing students;
- e. The value of professional presentation;
- f. The value of public speaking;
- g. Collaborative learning and assessment;
- h. Mentorship by CGA members;
- i. The value of summarizing all topics deemed Level 1;
- j. The relative value of course texts;
- k. The relative value of assignments, and the need for more flexibility in this area, such as the special Summer Session offerings.

David, Gina and Sandra thanked the SAG members for their participation in the roundtable, noting the great value to CGA-Canada staff of having direct student feedback for their ongoing planning process.

5. **Canadian Public Accountability Board (CPAB)**

A SAG member asked for an update on the CPAB, specifically if the makeup of the CPAB would include CGA representation. It is hoped that the CPAB membership will include one CGA; CGA-Canada has already presented a list of four potential candidates from whom to choose.

6. **Practical Experience Assessment Questionnaire (PEAQ)**

A SAG member reported a student concern that the student printing of the PEAQ included a page used only by the Association for administrative use. Gordon Gray was asked to take that issue to Student Services, and report back as part of these minutes.

The issue was discussed with Gunter Eisenberg, Manager, Student Services. Gunter pointed out that, using the print functions available in Acrobat, students can specify which pages are to be printed, and may therefore choose to delete the administration page if they so choose. Gunter also confirmed that such a deletion would not affect the evaluation of the PEAQ in any way. He will consider a change to this document for the next academic year.

7. **Assignment Printing**

A SAG member reported that, when she printed out her assignment, it had no margin on the left side of the paper, making it very difficult to place in any sort of binder for reference. Through discussion, it appears that the problem was specifically her printer driver, as other SAG members reported no such loss of a margin in printing.

8. **Student Exam Reviewer**

A SAG member asked if there was some way whereby students who have recently completed a specific course can be involved in the examination review process for future exams in that course, citing that a student's intimate knowledge of course material may allow them to catch something that someone else might miss. David McPeak from CGA-Canada responded that there are obvious issues of exam security, but that CGA-Canada's exam review process makes extensive use of new CGA members for just that reason – to have the exams reviewed by recent graduates to whom the materials are still fresh.

9. MBA Partnership

A SAG member asked for an update on MBA degree partnerships. Gina LeTourneau from CGA-Canada responded that negotiations are ongoing, but that there is nothing new to report at this time.

10. CGA Public Practice Firms in BC

A SAG member asked why CGA public practice firms tended to be smaller in terms of staff, in comparison to CA firms. Following discussion, it was generally agreed that this likely reflects not only the nature of CGA focus on small and medium size firms, but also a personal preference on the part of CGA practitioners.

11. CGAs Working Outside of Canada

A SAG member asked if there were any general guidelines for CGAs wishing to act in public practice in foreign countries. Following discussion, it was generally agreed that, just as Canada has provincial standards for public practice accountants, so do foreign countries, and it would therefore be the responsibility of the member wishing to practice in that country to satisfy those public practice standards.

12. Course Pre-Requisite Policy

A SAG member queried the course pre-requisite policy, asking why FA2 is required prior to FA3. In the student's opinion, the two courses are simply two halves of the balance sheet, and either could be taken first. Gina LeTourneau disagreed; noting that FA3 assumes the student has taken FA2. Further, she noted that FA2 deals with assets, for which in general the accounting treatments are similar, while FA3 deals with liabilities and equity. Liabilities and equities are treated differently, as are sub-topics within each. Further, FA3 introduces advanced level subjects, such as deferred taxes, which are difficult to understand without a complete overview of both courses.

13. Computer Assignment Questions

Two SAG members brought forward a suggestion that the design of computer questions in some CGA courses seems to focus more on learning very specific uses of software, rather than learning to use the software as a tool for problem solving. For example, they noted that the use of Excel often gives the student a pre-formed spreadsheet, in which they are simply asked to insert certain formulas. The students made the point that, in a business setting, they would be far more likely to start with a blank spreadsheet, and design their own structure.

In response, CGA-Canada staff noted that their mandate does currently include a basic software training function, as many students come to the program with minimal software background. In addition, they noted the difficulty of designing marking keys for computer assignments for which the solutions are unstructured. However, they did agree that the higher-level functions of business computer use as expressed by the SAG is a model they aspire to, and one where new course and exam design will allow changes.

14. Date of Next Meeting

As the next meeting will be the first for the 2003 Student Advisory Group, that date will be determined once the new SAG appointments have been made for 2003.

15. Adjournment

The meeting adjourned at 8:35 p.m.