

SUMMARY OF COURSE CONTENT CHANGES
2005/2006 Academic Year

FALL – Session One

Course Code	Revision status	Summary of changes
BC1	Low	General Changes: Lesson Notes: <ul style="list-style-type: none"> • respond to feedback • changed income statement to better meet presentation standards
CT1	Reprint	no changes
CT2	Low/Reprint	General Changes: <ul style="list-style-type: none"> • Underwent two minor changes: Lesson 1: <ul style="list-style-type: none"> • Updated the link to the required Excel data files Lesson 11: <ul style="list-style-type: none"> • Updated the existing exhibit to more accurately reflect the student's on-screen result
CT3	Reprint	no changes
ERH	High	General Changes: <ul style="list-style-type: none"> • Converted this product to an online resource from the earlier print version, with all readings and supplemental material available electronically. • Incorporated online lectures, videos, PowerPoint presentations, and websites into the ERH resource material. • Of the nearly 100 items of reading and supplemental materials, 80 of them are new to this electronic edition. Fourteen of the readings from the original print version have been carried over to the 2005 electronic edition. • The most extensive changes are Sections B & C. Section A is largely unchanged. • Combined the former Sections C & D into a single section titled Professional and accounting ethics. • There are new units in the 2005 edition that address issues related to: corporate governance, public sector, international business, the audit committee, social and environmental accounting, as well as fraud and other-high risk situations. • Incorporated the CGA nine-step case analysis approach into Unit A8. • Increased the number of application exercises at the end of units and sections. • Incorporated online quizzes for self-review. • Included a readings index that provides a very brief indication of the article content. • Updated the glossary. • Included a weblinks page of all websites accessed from the resource materials that provides the user with an easy way to locate a page without having to recall which unit contains the material.
FA1	High	General Changes: <ul style="list-style-type: none"> • <u>CICA Handbook Release #</u>: Updated from #28 to #33. • <u>Tax Act</u>: N/A • <u>Text edition</u>: New textbook (11th Edition) • <u>Learning objectives</u>: Rewritten and rearranged. There is now only one learning objective per topic. All level 3 objectives have been deleted. A few level 1 and 2 objectives were also dropped, but the same competencies/objectives are covered by the remaining ones. • <u>Module notes</u>: All level 3 topics have been removed, but the contents are still covered by required readings. All topics are now level 1 or 2. • The remaining topics have been rearranged but mostly in previous sequence and all within the same module. There are no lessons/modules that have been moved around. • All module notes have been shortened for the ease of online viewing. Most of the lengthy examples

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		<p>were removed and students are directed to similar textbook problems.</p> <ul style="list-style-type: none"> • Five multiple choice questions were added to the beginning of each module as Test-your-knowledge questions. • The summary topic for each lesson/module was deleted. • New material: New standard 3855 was brought into topic 6.7 Temporary investments and assigned level 2, while the standard currently in effect remains level 1. Comprehensive income is also brought into Topics 1.5 and 9.4 but designated non-examinable. • There are no significant changes to the content other than the above-mentioned. • <u>Competencies</u>: Minor adjustments were made between level 1 and 2 materials. • <u>Assignments and Suggested solutions</u>: Renamed Self-tests with solutions provided to students, as they are no longer to be submitted for marking. This self-test set is newly compiled from 2004-05 assignments, odd-number textbook questions, and past exam questions. • Three new comprehensive Mid-term assignments have been developed, one for each session. The submission is mandatory and the marks earned are 15% of the final marks. • <u>Quizzes</u>: Most quizzes dealing with level 3 materials were replaced. More questions were added to each set. The total marks earned are 15% of the final marks. • <u>Review Questions</u>: Dropped. • <u>Multimedia Learning Objects</u>: N/A. • <u>Readings</u>: Appendixes have been renamed Readings. Appendix 5-1 was dropped. Reading 8-1 was added since the same reading was removed from the textbook. • <u>Module summaries</u>: Rearranged in accordance with learning objectives. • <u>Practice exam and solutions</u>: Minor changes made and topic references updated. • <u>Blueprint</u>: Updated in accordance with the reorganization of topics and learning objectives.
FA2	High	<p>General Changes:</p> <ul style="list-style-type: none"> • Course is current to the 33th release of the CICA HB. • Text: Intermediate Accounting Vol. 1, Beechy + Conrod, 2nd edition, <p>Module 2</p> <ul style="list-style-type: none"> • Added material on Comprehensive income including the addition of an exhibit • Updated note on Subsequent events • Updated note on Accounting changes and errors <p>Module 3</p> <ul style="list-style-type: none"> • Deleted Topic 3.7 Introduction to case analysis <p>Module 6</p> <ul style="list-style-type: none"> • Added material on Financial instruments • Updated material on notes receivable and payable <p>Module 8</p> <ul style="list-style-type: none"> • Updated material on Financial instruments including the addition of an exhibit <p>Module 9</p> <ul style="list-style-type: none"> • Updated note on Non-monetary transactions • Added note on new Equity standard • Updated material on patents – new legal life of 20 years
FA3	Medium	<p>General Changes:</p> <ul style="list-style-type: none"> • Updated textbook errata. • Updated ERH and MFS references. • Changed blueprint accordingly. • Updated to Handbook Release 33 and newest EDs – esp. sections 3110, 3461, 3855, 3860 & 3870. • Used many of the assignment questions from assignment set 03/04 as self-test questions. • Added new self-test questions and case based questions. • Renamed data and data solution files (L1Q1 to M1Q1, etc.).

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		<ul style="list-style-type: none"> • Moved several review questions into modules as additional illustrations or examples. • Deleted requirements for computer illustrations for some questions in modules and self-test questions. • Added new examples into modules (Topics 4.2, 5.5, 6.4 & 9.2). • Updated web based questions. • Updated and revised all module notes. • Updated practice exam. • Added new online quiz questions and updated and/or deleted old quizzes. • Updated module summaries. • Incorporated feedback into course material. <p>Mod 2</p> <ul style="list-style-type: none"> • Deletion of required reading in topic 2.3. <p>Mod 3</p> <ul style="list-style-type: none"> • Change of required reading in topic 3.2 <p>Mod 5</p> <ul style="list-style-type: none"> • Deleted information on EIC#140 in topic 5.1. <p>Mod 9</p> <ul style="list-style-type: none"> • Change of level of one learning objective in topic 9.7 from level 1 to 3 ("Cash flow per share").
FA4	High	<p>General Changes:</p> <ul style="list-style-type: none"> • Textbook: Murray W. Hilton, Modern Advanced Financial Accounting in Canada, Third Edition (Toronto: McGraw-Hill Ryerson Limited, 2003) • CICA Handbook: updated to Release 33 • Change to new model presentation <ul style="list-style-type: none"> • Addition of "Test your Knowledge" questions • Addition of self-test questions • Addition of on-line discussions <p>Module 1</p> <ul style="list-style-type: none"> • New readings • The learning objective "Identify when and how ethical issues affect a professional decision (Level 2)" has been removed. • With the exception of the first topic having been broken down into two topics, the remaining topics follow on a one-to-one basis and do not present any content changes. <p>Module 2</p> <ul style="list-style-type: none"> • Major modifications have been made to this module to reflect the changes brought about by the new CICA Handbook sections 1530 (Comprehensive Income), 3855 (Financial Instruments – Recognition and Measurement), and 3865 (Hedges). • New readings • Four new learning objectives have been added: <ul style="list-style-type: none"> • Describe the new standards for comprehensive income, CICA Handbook, section 1530 (Level 2) • Describe the new standards for the equity section of the balance sheet, CICA Handbook, section 3251 (Level 2) • Compare the use of settlement-date accounting versus trade-date accounting as a method for recording the regular-way purchase and sale of a financial asset (Levels 1 and 2) • Calculate income tax amounts given a scenario that includes multiple permanent and temporary differences and numerous tax rates (Level 1) • Learning objective 2.8 has been expanded as follows: <ul style="list-style-type: none"> • Explain the theoretical issues related to accounting standards for corporate income tax and compare the theories of income tax allocation. • Topic 2.1 s now at Level 2 (previously Levels 2 and 3) – the Level 3 material has been removed. • Topic 2.5 is a totally new topic, Level 2, which covers the requirements of CICA Handbook section

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		<p>1530.</p> <ul style="list-style-type: none"> • Topic 2.6, Level 2, is all new and shows the effects of comprehensive income on equity. • Topic 2.7 is a totally new topic, Level 2, which covers the requirements of CICA Handbook section 3855. <p>Module 3</p> <ul style="list-style-type: none"> • This module has been extensively restructured; the basic information however remains the same. • Some modifications have been made to reflect the changes brought about by new CICA Handbook section 3855 (Financial Instruments – Recognition and Measurement). • Some changes in readings • Five learning objectives have been removed: <ul style="list-style-type: none"> • Prepare the necessary journal entries for portfolio investments and investments recorded using the equity method (Level 1) • Define business combinations (Level 1) • Explain the concept of push-down accounting (Level 3) • Explain the reasons a parent would choose to purchase less than 100% of the outstanding shares of a subsidiary (Level 1) • Prepare a calculation and allocation of purchase discrepancy using the parent-company approach for a nonwholly owned subsidiary (Level 1) • These have been replaced by four new learning objectives: <ul style="list-style-type: none"> • Explain the difference between recording and reporting, describe the two methods an investor can use to record its investment in an investee, and describe the three methods an investor can use to report its investment in an investee (Level 1) [Note that the last two parts of this learning objective were taken from old Lesson 4] • Describe the overview of consolidation procedures (Level 1) • Compare the disclosure requirement standards for consolidated financial statements in Canada versus international standards (Level 2) • Reference information from computer spreadsheets to illustrate the relationship between the equity method of recording and consolidation (Level 1) • Topic 3.2 is a new topic. • Topic 3.3, Level 1, is a new topic. • NOTE: The last two sections of old topic 3.5, "Push-down accounting" and "Future income tax and business combinations", have been eliminated. • NOTE: The last section of old topic 3.6, "Subsidiaries with goodwill", has been eliminated. <p>Module 4</p> <ul style="list-style-type: none"> • This module has been extensively restructured, to follow the seven-calculation method for consolidation presented in Module 3; the basic information however remains the same. • Two learning objectives (and the related topic 4.2) have been removed and moved to Module 3, topic 3.5: <ul style="list-style-type: none"> • Describe the two methods an investor can use to record its investment in an investee (Level 1) • Describe the three methods an investor can use to report its investment in an investee. • The remaining old learning objectives have been expanded or split between new L.O. 4.1, 4.2, 4.3 to 4.7, 4.9 and 4.10. (Split between wholly owned and nonwholly owned subsidiaries, split between preparing purchase discrepancy amortization and goodwill impairment schedule one year after acquisition and the same process for subsequent years, split between reporting one year after acquisition and reporting for subsequent years, split between equity method and cost method.) • Two new learning objectives have been added: <ul style="list-style-type: none"> • Prepare the equity recording method journal entries one or more years after acquisition (Level 1) • Explain the use of intercompany receivables and payables and show how to eliminate these transactions when consolidating financial statements (Level 1) • All references to push-down accounting that appeared in the previous notes are dropped. • The section "Amortization of the purchase discrepancy using the equity method" of old topic 4.3 has been eliminated.

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		<ul style="list-style-type: none"> • Topic 4.5 is a new topic (Level 1) which gives a formal process for calculating the purchase discrepancy more than one year after acquisition. <p>Module 5</p> <ul style="list-style-type: none"> • This module has been restructured, and therefore the learning objectives have also been restructured: <ul style="list-style-type: none"> • The learning objective "Calculate gross profit on sales and markup on cost" has been replaced by: <ul style="list-style-type: none"> ○ Define downstream and upstream sales (Level 1) ○ Calculate intercompany inventory profits using both the gross-profit-on sales and markup-on-cost methods (Level 2) ○ Prepare a table summarizing upstream and/or downstream unrealized intercompany inventory profit and show where to include this information in consolidated financial statements (Level 1) • The fourth to eighth learning objectives (regarding the preparation of consolidated financial statements under various intercompany transaction scenarios) in the old lesson notes have been regrouped and/or expanded into L.O. 5.5 to 5.8 of Module 8. • Topic 5,2 is a new topic (Level 1) that formalizes the definition and treatment of downstream and upstream sales. <p>Module 6</p> <ul style="list-style-type: none"> • This module has been restructured, and therefore some of the learning objectives have also been restructured: <ul style="list-style-type: none"> • The first learning objective, "Account for increases in a parent company's ownership interest, including step acquisitions" (Level 1) has been expanded to three learning objectives: <ul style="list-style-type: none"> ○ Account for increases in a parent company's ownership interest, including step purchases when control has been achieved (Level 1) ○ Use the short-cut method to calculate the balance in the parent's investment in subsidiary account under equity recording before and after an increase in ownership interest (Level 1) ○ Calculate the ending balance in the parent's investment account when significant influence does not exist at the time of initial share purchase but is subsequently achieved with one or more additional share purchases (Level 1) • The second learning objective, "Account for decreases in a parent company's ownership interest due to disposition of existing shares or non-acquisition of new shares issued by the subsidiary" (Level 1) has been split in two objectives: <ul style="list-style-type: none"> ○ Calculate the ending balance in the parent's investment account when the parent decreases its ownership interest by selling shares, and describe the reporting requirements when the parent ceases to have control over a subsidiary (Level 1) ○ Calculate the ending balance in the parent's investment account when the parent's ownership interest decreases due to the parent's decision not to purchase part of an investee's new share issue (Level 1) • The third learning objective, "Calculate the effect of a subsidiary's preferred shares on the purchase valuation, and demonstrate how consolidated statements are presented when an investee corporation has preferred shares outstanding" (Level 2) has been split in two objectives: <ul style="list-style-type: none"> ○ Calculate the effect of a subsidiary's preferred shares on the purchase valuation, and demonstrate how the subsidiary's outstanding preferred shares held outside the consolidated entity affect the preparation of consolidated financial statements (Level 2) ○ Calculate the effect of a subsidiary's preferred shares on the purchase valuation, and demonstrate how subsidiary preferred shares held by parties outside the consolidated entity and by the parent impact the preparation of consolidated financial statements (Level 2) • All other learning objectives remain the same. • A reading has been added, that is Chapter 5, page 173, "When Control Ceases." <p>Module 7</p> <ul style="list-style-type: none"> • All the CICA Handbook readings from section 1650 have been replaced by readings from paragraphs 1651.05, .11-.20, .37, and Appendix, and from Section 3865. Material has been updated for the

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		<p>changes to CICA. Major changes are seen in Topic 7.3</p> <ul style="list-style-type: none"> • A new reading has been added, called "Hedging and new standards." • Three learning objectives have been removed: <ul style="list-style-type: none"> • Describe and record transactions hedged at a premium (Level 1) • Describe and record transactions hedged at a discount (Level 1) • Define transnational financial reporting (Level 3) • These have been replaced by two new learning objectives: <ul style="list-style-type: none"> • Identify and explain the theoretical issues surrounding the reporting of foreign denominated monetary and non-monetary items (Level 1) • Explain the rationale behind the use of hedge accounting and prepare journal entries to record a hedge of an existing foreign currency monetary position at a premium or a discount (Level 1) • In Topic 7.4 the last section of the old topic, "The Financial Instruments exposure draft and hedging", has been eliminated. <p>Module 8</p> <ul style="list-style-type: none"> • There have been a number of changes to the readings: • Two learning objectives have been removed: <ul style="list-style-type: none"> • Explain the difference between economic exposure and accounting exposure to fluctuations in foreign exchange rates (Level 1) • Provide examples of different types of disclosure practices that exist in countries other than Canada (Level 3) • Four new learning objectives have been added: <ul style="list-style-type: none"> • Describe various financial statement translation methods and explain the difference between economic exposure and accounting exposure due to fluctuations in foreign exchange rates (Level 1) • Describe the reporting requirements for the hedging of a net investment in a self-sustaining foreign subsidiary (Level 2) • Using translated financial statements obtained from a computer generated worksheet, prepare consolidated financial statements for integrated and self-sustaining foreign subsidiaries (Level 1) • Describe the goodwill impairment test for reporting units (Level 2) • Topic 8 puts more emphasis on the temporal and the current-rate method than the old notes did. • Topic 8.4 is a totally new topic, Level 2, based on paragraphs 3865.46-.47 of the new Hedges section of the CICA Handbook. • NOTE: Old topic 8.7, "International disclosure practices", has been eliminated. <p>Module 9</p> <ul style="list-style-type: none"> • There have been a number of changes to the readings: • The first learning objective was expanded to read as follows: <ul style="list-style-type: none"> • Define a not-for-profit organization and compare the financial reporting objectives between not-for-profit and profit-oriented organizations (Level 1) • Three new learning objectives were added: <ul style="list-style-type: none"> • Explain the basics of fund accounting and demonstrate how contributions are reported using this method (Level 1) • Explain GAAP recommendations for public sector organizations (Level 2) • Describe the future direction of likely proposed reporting changes for NFPs and public sector organizations (Level 1) • Topic 9.6 (Level 2) updates the financial statement format section for the new standards. <p>Module 10</p> <ul style="list-style-type: none"> • There is one new learning objectives for this module: <ul style="list-style-type: none"> • Describe how budgetary figures are integrated into an NFP's control system and how to record budgetary accounts figures within the bookkeeping system (Level 1)
FN2	High	<p>General Changes:</p> <ul style="list-style-type: none"> • New assignment and solution set.

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		<ul style="list-style-type: none"> • New assignment data files. • Converted into new model format. • 04/05 content was newly divided into on-screen material and Readings Book. • 04/05 module notes were newly divided into topics (several changes to learning objectives). • Content was partly updated. • Incorporated feedback into module topics, readings, self-test questions, and practice exam. • Some readings were deleted. • 2 new ERH readings were added. • 16 new MLOs. • 56 new MCQ quizzes (which include MCQs from past exam questions, review questions, past assignment questions and newly developed questions). • New section of self-test questions in each module. • Updated practice exam in order to reflect changes to final exams.
MA2	High	<p>General Changes:</p> <ul style="list-style-type: none"> • Format change: <ul style="list-style-type: none"> • 04/05 content was newly divided into on-screen material. • 04/05 lesson notes were newly divided into topics (several changes to learning objectives). • New introduction (Overview) for each module • New section of test your knowledge questions in each module • New section of self-test questions in each module • Module summary for each module • Feedback: <ul style="list-style-type: none"> • Incorporated feedback into module topics, self-test questions • Assignment: <ul style="list-style-type: none"> • New assignment and solution set; new assignment data files • Reading book: <ul style="list-style-type: none"> • <i>MA2 Selected Readings</i> (McGraw-Hill Toronto, ON: McGraw-Hill Ryerson Ltd., 2005) • Test your knowledge and self test questions: <ul style="list-style-type: none"> • Converted assignment quizzes and solution set from year 04/05 to TYK and/or self-test questions • Removed some 04/05 review materials from course to become self-test questions <p>Module 1 <i>Management accounting and decision making</i> :</p> <ul style="list-style-type: none"> • 95% rewritten • Title changed from "Management accounting and management decisions" to "Management accounting and decision making" • Readings: <ul style="list-style-type: none"> • Deleted old readings: <ul style="list-style-type: none"> ○ Reading 1-1: "Predicting Change in Management Accounting Systems" ○ Reading 1-2: "The Service Sector: Investing in New Technology to Stay Competitive" ○ Reading 1-3: "ABC/M in the Federal Government" ○ ERH, Unit B4, pages 1-6 (Level 2) • New readings: <ul style="list-style-type: none"> ○ Reading 1-1: "Management accounting information and the needs of managers: Perceptions of managers and accountants compared (summary)" ○ Reading 1-2: "Cost Management in the public sector" • Created new test your knowledge questions • Topics 1.1 Management accounting for managers: <ul style="list-style-type: none"> • Subdivided in four paragraphs <ul style="list-style-type: none"> ○ Management accounting supports managers' decision-making ○ Coping with changes faced by managers ○ Considering ethical issues ○ The role of the management accountant • 2 MLOs borrowed from MA1: Activity 1-1 Cost behaviour; Activity 1-2: CVP analysis

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		<ul style="list-style-type: none"> • Topic 1.2 New challenges in nonmanufacturing settings: <ul style="list-style-type: none"> • broken down into: <ul style="list-style-type: none"> ○ Service industries ○ Nonmanufacturing public sector and non-profit <p>Module 2: <i>Making short-run decisions</i> :</p> <ul style="list-style-type: none"> • 90% rewritten • Title changed from “Relevant information in short-run decisions” to “Making short-run decisions” • Readings: <ul style="list-style-type: none"> • Deleted old reading “Decision Making: Relevant Costs and Benefits”, Hilton 1997, Third Edition • New reading: “Decision Making: Relevant Costs and Benefits”, Hilton 2005, 6th Edition • Topic 2.2 Identifying relevant information: <ul style="list-style-type: none"> • Rewritten and reorganized following the six steps: <ul style="list-style-type: none"> ○ Clarify the decision problem ○ Specify the criterion ○ Identify the alternatives ○ Develop a decision model ○ Collect the data and evaluate alternatives ○ Select an alternative • Topic 2.3 Special sales order decisions: <ul style="list-style-type: none"> • Rewritten and broken down into two paragraphs: <ul style="list-style-type: none"> ○ The issue ○ The minimum price • New MLO: The decision-making process <p>Module 3: <i>Decision framing</i> :</p> <ul style="list-style-type: none"> • 100% rewritten • The module was entirely based on a research paper but the original content was inconsistent with the reading it refers to. The original module made believe that there are complications related to short-run decisions. This is not true and is not what the article says. In fact, the article is about the “art of framing decision” that its author applies to short-run decisions using linear programming. Hence, the total change in the content followed by a change in the title that has become “Decision framing”. • Title changed from “Complications related to short-run decisions” to “Decision framing” • Topic 3.1: <ul style="list-style-type: none"> • Title change from “Terminology” to “Fundamental concepts” • Topic 3.2: <ul style="list-style-type: none"> • Title change from “A starting point: Break-even analysis” to “Framing effective managerial decisions” with new content: <ul style="list-style-type: none"> ○ LLAs and short-run decision making ○ Weak decision framing • The former Topic 3.3 Valuation of inventory split into 3 new topics <ul style="list-style-type: none"> • Topic 3.3 Timing of purchase and sale • Topic 3.4 Shadow price and inventory valuation • Topic 3.5 Framing add-or-drop decisions • Topic 3.6 Framing make-or-buy decisions • Topic 3.7 Effects of changes in LLAs • Former topic 3.6 “Special sales order” rewritten and changed into Topic 3.8 Consistency test of a decision frame <p>Module 4: <i>Capital budgeting</i> :</p> <ul style="list-style-type: none"> • Rewritten 25% • Readings: <ul style="list-style-type: none"> • Deleted old Reading 4-4 “Keeping score” • New readings:

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		<ul style="list-style-type: none"> ○ Reading 4-1: "Capital Budgeting Decisions: An Introduction" ○ Reading 4-2: Finance in a Canadian Setting, "Appendix III: Compounding and discounting tables" ○ Reading 4-3: "Capital Budgeting Decisions: Considering Taxes, Inflation, and Risk" ● Old Topic 4.4 Time value of money: Replaced by "Future and present value" (placed in Foundation review FR4) ● Old Topic 4.7 Performance evaluation conflicts moved to module 8 <p>Module 5: Contemporary approaches:</p> <ul style="list-style-type: none"> ● 30 % rewritten ● Readings <ul style="list-style-type: none"> ● Kept old reading 5-1 "Contemporary management accounting: Methods to stay competitive" ● New readings: <ul style="list-style-type: none"> ○ Reading 5-1: "Contemporary management accounting: Methods to stay competitive" ○ Reading 5-2: "Target Costing" ○ Reading 5-4: "Kaizen Costing" ○ Reading 5-5: "Planning a Benchmarking Initiative" ● Topic 5.1 Total life-cycle product costing: rewritten and broken down into <ul style="list-style-type: none"> ● Life-cycle costing ● Limitations of total life-cycle costing ● Topic 5.2 Target costing: drastically rearranged and a new paragraph "Concerns about target costing" was added. ● Topic 5.3 Kaizen costing: rearranged ● Topic 5.4 Cost of quality: Deleted the first 4 paragraphs. The remaining has been rearranged with a new paragraph "Preparing a quality report". ● Topic 5.5 Benchmarking: rearranged. One new MLO created "The five stages of benchmarking" <p>Module 6: Activity-based management</p> <ul style="list-style-type: none"> ● Readings <ul style="list-style-type: none"> ● Deleted old Reading "Management Accounting: A Strategic Focus" ● New readings: <ul style="list-style-type: none"> ○ Reading 6-1: "Activity-Based Management (ABM)" ○ Reading 6-2: "The keys to Implement Activity-Based Management" ● Moved examples 6-1 and 6-2 and any development on ABC to foundation review (FR5). ● Creation of a paragraph "Academic debate surrounding ABM" in Topic 6.1 Purpose of ABM. ● Topic 6.3 Evaluation of ABM broken down into three paragraphs: <ul style="list-style-type: none"> ● Pros ● Cons ● ABM on a case-by-case basis ● Deleted old Topic 6.4 ABM and other management techniques <p>Module 7: The agency theory</p> <ul style="list-style-type: none"> ● Readings <ul style="list-style-type: none"> ● Deleted old reading Accounting for Decision-making and Control (Jerold Zimmerman, Second Edition, 1997) ● Deleted old Reading 7-2 Outsourcing: a special report ● Deleted old Reading 7-3: Economics, Organization and Management ● New readings: <ul style="list-style-type: none"> ○ Reading 7-1: "Agency Theory: Basic Building Blocks" ○ ERH (electronic version is available under the Resources tab) ○ Unit A3: "Why morality matters" ○ Unit B4: "A Bill of Rights for Employees and Employers" ● Topic 7.1 Introduction to agency theory and Topic 7.2 Basic building blocks rewritten and broken down into two new topics

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		<ul style="list-style-type: none"> • Topic 7.1 Basic building blocks of agency theory (comparative tables have been created for more clarity and to avoid long development) • Topic 7.2 Organizational structure • Topic 7.4 Internal labour markets rearranged and the paragraph "Means by which internal labour markets handle agency problems" was subdivided in two: "Promotions by tournaments"; Assessment of promotions by tournaments" <p>Module 8: <i>Performance evaluation & transfer pricing</i></p> <ul style="list-style-type: none"> • 95% rewritten • Title change: In final analysis and after integrating performance evaluation issues related to capital budgeting, the focus is more on performance evaluation than performance measurement. As a result, the title has changed from "Performance measurement & transfer pricing" to "Performance evaluation & transfer pricing". • Readings <ul style="list-style-type: none"> • Deleted old reading Accounting for Decision-making and Control, Chapter 5 "Responsibility Accounting and Transfer Pricing" (Jerold Zimmerman, Second Edition, 1997) • New readings: <ul style="list-style-type: none"> ○ Reading 4-1: "Capital Budgeting Decisions: An Introduction" ○ Reading 8-1: "Responsibility Accounting and Transfer Pricing" (Accounting for Decision-making and Control, Chapter 5 "Responsibility Accounting and Transfer Pricing" (Jerold Zimmerman, Second Edition, 2003) ○ Reading 8-2: "The Balanced Scorecard" ○ Reading 8-3: "Organizing the implementation" http://www.managementmag.com/index.cfm/ci_id/1217/la_id/1.htm ○ Reading 8-4: "The Balanced Scorecard" ○ http://www.balancedscorecard.org • The first three topics "Course themes, responsibility accounting, and transfer pricing", "Responsibility accounting", and "Economic value added (EVA) " have been rewritten as it follows: <ul style="list-style-type: none"> • Topic 8.1 Accounting practice and performance evaluation • Topic 8.2 Responsibility accounting and performance evaluation • Topic 8.3 Controllability of performance measures • Topic 8.4 Economic value-added and the balanced scorecard • The former Topic 8.4 Transfer pricing has become Topic 8.5 Transfer pricing policies • MLO borrowed from OL2: Balanced scorecard (renamed "Balanced scorecard strategies" <p>Module 9: <i>Ethics, society, and accountants</i></p> <ul style="list-style-type: none"> • 25% rewritten • Change in title from "Ethical considerations related to agency theory and control" to "Ethics, society, and accountants" • Readings <ul style="list-style-type: none"> • Deleted old Reading 9-1: "The Economics of Ethics: A New Perspective on Agency Theory" • Deleted old Reading 9-2: Cases in Management and Control System • • New Readings: <ul style="list-style-type: none"> ○ ERH (electronic version located under the Resources tab) ○ Unit B2, "The social responsibility of business is to increase its profits" ○ Unit C3, "<i>Code of Ethical Principles and Rules of Conduct</i>" ○ Reading 9-1: "Is ethics awareness enough?" ○ Reading 9-2: "Pressures on accountants" ○ Reading 9-3: "Ethical integration" http://www.cga-online.org/servlet/custom/workspace?isSubpage=true&docid=/722/887/10193/11987/&objectKey=11987&navId=672&seclD=722&nav=content&navStyle=tree ○ Reading 9-4: "Ethical Problems in Public Accounting: The View from the Top"

Course Code	Revision status	Summary of changes
		<ul style="list-style-type: none"> • Topic 9.2 Markets and the role of ethics <ul style="list-style-type: none"> • broken down into two paragraphs: <ul style="list-style-type: none"> ○ Cost to society of unethical behaviour ○ Utilitarianism versus rule-based approach • New MLO: "Production possibility curve" and "Shift in production possibility curve" • The former Topic 9.3 Creation and enforcement of behavioural norms has been renamed "Behavioural norms creation and enforcement" and broken down into two paragraphs: <ul style="list-style-type: none"> • Creation of rules • Rules enforcement • 1 MLO borrowed from OL2: Forces that shape ethical conduct • Created a new self test <p>Module 10: <i>Integration</i></p> <ul style="list-style-type: none"> • The former Topic 10.1 "Small and large decisions, short- and long-term decisions" has become Topic 10.1 Case study – Challenges of managerial decision making and broken down into the following paragraphs: <ul style="list-style-type: none"> • A case study: Laird Polytechnic Institute (LPI) • A review of the case study: Laird Polytechnic Institute, with the following subheadings: <ul style="list-style-type: none"> ○ Addressing customer expectations ○ Short-term tactical decisions versus long-term strategic decisions ○ Small decisions versus large decisions ○ Contracting efficiently ○ Determining explicit performance measures ○ Establishing adequate compensation ○ Outsourcing ○ Ethical issues and scheduling
MFS	High	<p>General Changes:</p> <ul style="list-style-type: none"> • updated to CICA Handbook Release #33
MM1	Reprint	No changes
MU1	Low	Unavailable this year
PA1	High	<p>General Changes:</p> <ul style="list-style-type: none"> • Course is current to Release 33 of the CICA HB and 22 of the Assurance HB, and to the 80th edition of the ITA. • All illustrative examples were renamed review questions and all practice questions were renamed assignment questions. • Time estimates were added to the review questions as a student aid. • Relevant competencies were listed for all review questions. • Competency statements were added to most review questions (see post production memo). • One large case was adapted to make it more reflective of a likely exam question. • 5 review questions had competency grids created.

WINTER – Session Two

Course	Revision status	Summary of changes

Course	Revision status	Summary of changes
AT1	Med	<p>General Changes:</p> <ul style="list-style-type: none"> • <u>CICA Handbook Release #</u>: Updated from #28 to #33. • <u>Tax Act</u>: N/A • <u>Text edition</u>: 3rd Edition, no change • <u>Readings</u>: Minor changes due to ERH revision. • <u>Blueprint</u>: Created.
AU1	High	<p>General Changes:</p> <ul style="list-style-type: none"> • <u>CICA Handbook Release #</u>: Updated from #19 to #22. • <u>Tax Act</u>: N/A • <u>Text edition</u>: 3rd Edition, no change • <u>Learning objectives</u>: Rewritten and rearranged. There is now only one learning objective per topic, either level 1 or level 2. • <u>Module notes</u>: Topics have been rearranged, mostly split up to achieve one to one correspondence to the learning objectives. The topics are in previous sequence and all rearrangements are within the same module; no modules have been moved around. All topics are now level 1 or 2. • All module notes have been shortened for the ease of online viewing. Many narratives were made into small scenarios and Q&As and exhibits, to make the content more interactive or straightforward. • A few questions were added to the beginning of each module as Test-your-knowledge questions. • New material: Previous content was updated or replaced by newly issued CICA standards. Pending changes are also introduced in the form of level 2 "Audit News Flash" readings, sometimes complimented by exposure drafts as level 3 required reading. • The modules most affected by the new standards are Modules 4 and 5. The impact to Modules 3 and 10 is medium. • Module 2 was updated to the new ERH. • <u>Competencies</u>: Minor adjustments were made between level 1 and 2 materials. • <u>Assignments and Suggested solutions</u>: New alternate assignment set was developed. • <u>Self-tests</u>: Comprised of former Review questions. Minor updates were made. • <u>Multimedia Learning Objects</u>: One was developed for Topic 6.11. • <u>Readings</u>: Appendixes have been renamed Readings or Forms depending on their nature. One reading summarizing the changes of the audit risk model was added to Module 4. • <u>Module summaries</u>: Updated. • <u>Practice exam and solutions</u>: Updated. • <u>Blueprint</u>: Updated to the reorganization of topics and learning objectives.
AU2	High	<p>General Changes:</p> <ul style="list-style-type: none"> • Format change: <ul style="list-style-type: none"> • New module notes were newly divided between onscreen topics and readings in addition to several changes to learning objectives. • New web articles, exhibits and MLOs were introduced. • Integration of PDNet articles • New overviews were developed for each module • New test your knowledge questions in each module • New self-test questions in each module • Module summary for each module • Components: <ul style="list-style-type: none"> • Assignments: 4 new assignments and solution sets upgraded to emulate exam formats. • Reading book: <i>AU2 Readings Book 11th edition</i> (Vancouver, B.C.: CGA-Canada, 2005) • CICA Handbook — <i>Assurance</i>, Volumes I & II, updated to Release 22 • Audit Command Language — updated to Version 8.2. • Public Practice Manual — updated to 2005 release (May 2005 update). • Ethics Readings Handbook [ERH], Third Edition (Vancouver, B.C.: CGA-Canada, 2005) (electronic version under the Resources tab).

Course	Revision status	Summary of changes
		<ul style="list-style-type: none"> • Test your knowledge and self test questions — Converted assignment quizzes and solution set from year 04/05 to TYK and/or self-test questions. • Learning objectives — revised to reflect updated content and levels. <p>Module 1: <i>The Assurance process</i></p> <ul style="list-style-type: none"> • Topic 1.1 — Value added and expectation gap, was divided into two topics: 1.1 Value added by assurance service, and 1.2 The expectation gap. A new topic 1.3 on Auditor independence was introduced along with Reading 1-4, "Excerpts from CGA Canada's Independence Standard." Readings 1-1 "Aspects of information risk," 1-2 "Bridging the expectation gap," and 1-5 "Applying the assurance" framework have been revised and reorganized. CICA Assurance Handbook references have been updated with revised content. • New online articles for 05-06 <ul style="list-style-type: none"> • Article 1-1: "Does Sarbanes-Oxley Hurt Shareholders and Hide Poor Management?" • Article 1-2: "Due Professional Care in Cases of High Engagement Risk" • Deleted Online articles <ul style="list-style-type: none"> • Appendix 1-2B: A principles-based approach • Appendix 1-2C: The ecology of a public trust • Appendix 1-2D: After Enron • Appendix 1-4C: Mind Your Appearance • New Exhibits / Activity's/ MLO's <ul style="list-style-type: none"> • Exhibit 1-1: Components of the expectation gap • Exhibit 1-2: Sarbanes-Oxley requirements primer • Exhibit 1-3: Summary of standards • Activity 1-3: Management assertions • Activity 1-4: Auditing cash and bank balances - Part 1 • Activity 1-5: Auditing cash and bank balances - Part 2 • Activity 1-6: Association with information • Activity 1-8: Components of audit risk <p>Module 2: <i>Engagement planning</i></p> <ul style="list-style-type: none"> • Topics 2.2 was renamed Understanding the entity and its environment and Topic 2.6 was renamed Developing the overall audit strategy and audit plan. In other topics, content was re-written, but the focus remained the same. CICA Assurance handbook references were updated to the revised content. • New reading content in Readings 2-2 "Engagement letters," 2-3 "Research on fraud and fraud detection," 2-4 "Assessing the risk of material misstatement," 2-7 "Developing the audit strategy and audit plan," 2-8 "Audit evidence." • New online articles for 05-06 <ul style="list-style-type: none"> • Article 2-1: "Shedding Light on Fraud" • Article 2-2: "Finding Auditors Liable for Fraud: The Phar Mor Case" • Article 2-3: "The Four Phases of Analytical Procedures" • No articles were deleted for this module <p>Module 3: <i>Internal controls</i></p> <ul style="list-style-type: none"> • Internal controls had to be upgraded in view of SOX and important changes to the CICA Handbook. Topic 3.3, 3.4 and 3.5 that covered general and application controls, control environment and assessing the control system were reorganized, rewritten, and renamed: <ul style="list-style-type: none"> • 3.3 Covering the information system • 3.4 Control activities and monitoring of controls • 3.5 Test of controls • Similarly, readings of last year were revised, updated, reorganized and divided into smaller readings for ease of readability. Readings affected by this change became new readings: <ul style="list-style-type: none"> • 3-2 "Five components of control" • 3-3 "The effect of IT on internal control, the control environment" • 3-5 "The CoCo risk management and governance control model"

Course	Revision status	Summary of changes
		<ul style="list-style-type: none"> • 3-6 "Excerpts from Guidance on Control" • 3-7 "Criteria for control" • 3-8 "Assessing control risk" • 3-9 "Relying on internal controls" • 3-10 "Nature, timing and extent of test of controls" • 3-11 "General controls" • 3-12 "CICA's IT control guidelines" • In addition several, new online articles were incorporated: <ul style="list-style-type: none"> • Article 3-1: "Sarbanes-Oxley Section 404: Management's Assessment Process" • Article 3-2: "Point of view: A capital idea" • Article 3-3: "Evaluate the Control Environment" • Article 3-6: "An Internal control checklist" • Article 3-7: "Reliance on internal audit" • New Exhibits/MLOs <ul style="list-style-type: none"> • Exhibit 3-1: Relationship between control objectives and assertions <p>Module 4: <i>Audit sampling</i></p> <ul style="list-style-type: none"> • Topics were updated and reorganized in parts, along with CICA Handbook updates. No significant changes in content except that larger readings were broken down into smaller readings for ease of readability and in keeping with the onscreen content reorganization. The new updated readings were: <ul style="list-style-type: none"> • 4-3 "Sampling concepts, techniques, and errors" • 4-5 "Attribute sampling plan documentation" • 4-8 "Sample size" • 4-9 "Choice of confidence level" • 4-10 "Selecting the sample" • 4-13 "Types of statistical sampling in auditing" • Deleted readings were: <ul style="list-style-type: none"> • 4-1 "Sampling concepts" • 4-1C "Appendix 4-1C: Audit sampling savvy" • 4-1 "Dollar-unit sampling" <p>Module 5: <i>Substantive testing and evidence</i></p> <ul style="list-style-type: none"> • Topic 5.5 Use of a specialist added to module notes. No material change in module content. CICA Handbook updates were incorporated. The revised readings include: <ul style="list-style-type: none"> • 5-2 "Common types of fraud and other offences" • 5-3 "Factors predicting fraud" • 5-6 "Working with a specialist" • New online articles for 05-06 <ul style="list-style-type: none"> • Article 5-1: "Top 10 Audit Deficiencies" • Article 5-3: "Detecting fraud and error" • Article 5-4: "Computer assisted techniques for fraud detection" • Article 5-5: "Use of specialists" • New Exhibits/MLOs: <ul style="list-style-type: none"> • Exhibit 5-6: Steps in applying materiality <p>Module 6: <i>Reporting issues</i></p> <ul style="list-style-type: none"> • Moderate revisions and updates to modules notes for CICA handbook. Reading 6-2 was revised to "Audit and reporting standards." The previously titled Readings 6-2 "Subsequent events" and 6-5 "Canada-U.S. differences" were effectively synopsisized into the module notes. One new online article was added: Article 6-1: "Reporting a going concern." • New Exhibits/MLOs: <ul style="list-style-type: none"> • Exhibit 6-1: GAAS audit opinions • Exhibit 6-2: Subsequent events • Exhibit 6-3: Canadian-U.S. differences

Course	Revision status	Summary of changes				
		<p>Module 7: Practical considerations</p> <ul style="list-style-type: none"> • Larger module content was broken down, reorganized, and rewritten. Overall, the content in this module remained the same. PPM forms were updated and revised in the large case in topic 7.5. • New online articles for 05-06: <ul style="list-style-type: none"> • Article 7-1: "Further than Figures: Support for Soft Skills" • Article 7-2: "Quality control procedures" • Article 7-3: "Effective meetings" <p>Module 8: Audit for special circumstances</p> <ul style="list-style-type: none"> • Minor revisions to the content and updates to CICA Handbook. New web examples added to 8.1 Audit of consolidated financial statements. • New exhibits added: <ul style="list-style-type: none"> • Exhibit 8-1: Characteristics of NFPs • Exhibit 8-2: Second opinion requirements <p>Module 9: Other engagements</p> <ul style="list-style-type: none"> • Revisions due to updates to auditing guidelines & CICA handbook. Some content from Readings 9-6 & 9-7 of last year was brought back into onscreen topics 9.6 & 9.7 Compilation & Specified audit procedures. • New Exhibits/MLOs: <ul style="list-style-type: none"> • Exhibit 9-1: Review standards • Exhibit 9-2: Comparison of audits and reviews • Exhibit 9-3: Requirements of Paragraph 7110.67 • Exhibit 9-4: FOFI — Forecast versus projection • Exhibit 9-5: Disclosure issues <p>Module 10: Current issues and future trends</p> <ul style="list-style-type: none"> • Major revisions with new topics 10.1 Recent change to the audit risk model, 10.2 Audit committees, and 10.5 Into the future, along with the incorporation of the CICA handbook and AuG 32 updates. Readings were revised to incorporate recent changes to the audit risk model. New readings are <ul style="list-style-type: none"> • 10-1 "Recent changes to the audit risk model" • 10-2 "Audit committees" • 10-3 "Necessary conditions for continuous auditing" • 10-4 "Implications of e-commerce on the audit process" • Deleted readings: <ul style="list-style-type: none"> • 10-1 "Expected changes to the audit risk model" • 10-2 "Continuous auditing" • New Exhibits/Activity's/MLOs <ul style="list-style-type: none"> • Exhibit 10-1: EDI • Exhibit 10-2: Web-based e-commerce • Activity 10-3: Web search of audit firms 				
BC2	High	<p>General Changes:</p> <ul style="list-style-type: none"> • New audit case study — Brant Animal Hospital PC — and new audit working papers for the student file and marker solutions were developed. • CaseWare — updated to 2004 version working papers and download instructions. • Public Practice Manual forms — updated to PPM 2005 release (May 2005) • CICA Assurance Handbook — updated to Release #22 • Website — new website was created at http://www.cga-education.org/brant_animal_hospital/ • PPM Forms revised and updated in 05-06 were as follows: <table border="1" data-bbox="483 1759 1515 1900"> <thead> <tr> <th data-bbox="483 1766 683 1839">CGA-PPM Form Number</th> <th data-bbox="686 1766 1515 1839">CGA-PPM Form Description</th> </tr> </thead> <tbody> <tr> <td data-bbox="483 1843 683 1900">A-111</td> <td data-bbox="686 1843 1515 1900">Acceptance of the audit engagement</td> </tr> </tbody> </table>	CGA-PPM Form Number	CGA-PPM Form Description	A-111	Acceptance of the audit engagement
CGA-PPM Form Number	CGA-PPM Form Description					
A-111	Acceptance of the audit engagement					

Course	Revision status	Summary of changes
		A-131 Client profile
		A-140 Client profile — Sources of information
		A-211 Preliminary analysis
		A-220 Preliminary ratio analysis
		A-311 Materiality assessment
		A-320 Possible adjustments sheet — audit engagements
		A-411 Inherent risk
		A-420 Characteristics of accounts
		A-430 Inherent risk summary
		A-511 Control environment and systems
		A-512 Control environment — Summary
		A-521 a) & b) Control systems — Revenue and receipts cycle
		A-530 a) to c) Control systems — Acquisition and expenditure cycle
		A-540 a) to c) Control systems — Payroll and personnel cycle
		A-550 Control systems — Inventory, cost of sales, and production cycle
		A-560 a) to b) Control systems — Finance and equity cycle
		A-610 Risk of fraud and error
		A-711 a) Preliminary assessment of control risk
		A-711 b) Planning memorandum
		A-720 a) to b) Planning — Time budget
		A-740 Planning — Fee budget
		B1-110 Design tests of control (Dual purpose tests) Revenue and receipts cycle
		B1-111 a) - c) Perform Tests of controls(dual purpose) — Revenue and receipts
		B1-120 Design tests of control (Dual purpose tests) Acquisition and expenditure cycle
		B1-121 a) to d) Perform Tests of controls(dual purpose) — acquisition and expenditure cycle
		B1-141 Perform tests of control (Dual purpose tests) inventory, cost of sales, and production cycle
		B1-210 Dual purpose tests — Design of Tests of balances
		C-210 a) to b) and d) Cash and bank
		C-230 a) to b) and d) Accounts and notes receivable

Course	Revision status	Summary of changes										
		<table border="1"> <tr> <td>C-240 a) to d)</td> <td>Inventory</td> </tr> <tr> <td>C-320 a) to c)</td> <td>Accounts payable and accrued liabilities</td> </tr> <tr> <td>C-530 a) - b)</td> <td>Subsequent events</td> </tr> <tr> <td>D-210</td> <td>Financial statement disclosure review</td> </tr> <tr> <td>D-310 1) to 5)</td> <td>Quality Control review</td> </tr> </table>	C-240 a) to d)	Inventory	C-320 a) to c)	Accounts payable and accrued liabilities	C-530 a) - b)	Subsequent events	D-210	Financial statement disclosure review	D-310 1) to 5)	Quality Control review
C-240 a) to d)	Inventory											
C-320 a) to c)	Accounts payable and accrued liabilities											
C-530 a) - b)	Subsequent events											
D-210	Financial statement disclosure review											
D-310 1) to 5)	Quality Control review											
EM1	Low	<p>General Changes:</p> <ul style="list-style-type: none"> • Converted assignment and solution set from year 03/04 to self-test questions • Removed review material from course • Updated module topics with new information and data • Developed 50 new quiz questions and added to quiz pool • Incorporated feedback into course material 										
FN1	Low	<p>General Changes:</p> <ul style="list-style-type: none"> • Converted assignment and solution set from year 03/04 to self-test questions • Removed review material from course • Developed 50 new quiz questions and added to quiz pool • Incorporated feedback into course material 										
LW1	Low	<p>General Changes:</p> <ul style="list-style-type: none"> • Converted assignment and solution set from 04/05 to self-test questions • Responded to feedback • Replaced Michael Bayles articles with Section C of ERH • 15 new questions added to each quiz (75 in total) 										
MA1	Low	<p>General Changes:</p> <p>Format change:</p> <ul style="list-style-type: none"> • New section of self-test questions in each module • Module summary for each module • New module summaries • Changed order of self test question as follows: 1) Computer questions(s), 2) MCQ, 3) balance of questions • Feedback: Incorporated feedback into module topics, readings, and self-test questions • Assignment: No assignment • New set of online quizzes • Old review questions: Removed from the course • Added 1 MLO in Module 7: Activity 7-2 Balanced scorecard • Self test questions: <ul style="list-style-type: none"> • Converted all odd-numbered questions, problems, or cases and solution sets from year 04/05 assignments to self test questions and solutions • Deleted even-numbered questions, problems, or cases (See table below) • New odd-numbered questions, problems, or cases to replace year 04/05 even-numbered assignments (See table below) <table border="1"> <thead> <tr> <th>Modules</th> <th>Deleted questions from 04/05 assignments (Source: Managerial Accounting, Garrison et al., 6th Edition)</th> <th>New questions (Source: Managerial Accounting, Garrison et al., 6th Edition)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Problem 2-26, pages 75-76. Problem P1-6, pages 26-28</td> <td>Problem 2-13, pages 67-68 Problem 2-21, pages 72-73</td> </tr> </tbody> </table>	Modules	Deleted questions from 04/05 assignments (Source: Managerial Accounting, Garrison et al., 6 th Edition)	New questions (Source: Managerial Accounting, Garrison et al., 6 th Edition)	1	Problem 2-26, pages 75-76. Problem P1-6, pages 26-28	Problem 2-13, pages 67-68 Problem 2-21, pages 72-73				
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Course	Revision status	Summary of changes	
			Problem 2-22, page 73 Question 1-5, page 24 Problem 1-5, page 26 Problem 1-7, page 28
		2	Problem 3-14, page 125 Problem 3-13, page 124
		3	Question 2a – Textbook Exercise 4-6, page 173 Question 2b – Textbook Exercise 4-7, page 173 Problem 4-17, page 177
		4	Question 1 adapted from Problem 5-20, page 222 Case 5-23, page 224 Problem 6-19, page 267 Text, Problem 6-14, page 265
		5	Problem 8-17, pages 367-368 Problem 8-21, page 371
		6	Question 1 adapted from Case 9-26, page 427-428 Question 9-6, page 409 Problem 7-15, page 313 Text, Problem 7-10, page 309 Problem 9-20, pages 420-422 Problem 9-19, page 418 Question 9-17, page 409 Case 7-21, page 318 Problem 7-11 Problem 9-13, pages 414-415
		7	Question 1 adapted from Problem P10-14, pages 509-510 Problem 10-21, pages 485-486 Question 10-1 Question 10-2, page 474 10-24, pages 487-488 Problem 10-29, page 491 (requirements 1, 2, and 3)
		8	Problem 11-18, pages 530-531 Problem 12-16, pages 592-593 Question 11-16, page 522 Problem 11-17, page 530 Problem 12-15 Question 11-19, page 522
		9	Problem 13-18, page 654 Problem 13-21, page 656
		10	Problem 13-26, pages 659-660 Problem 13-28, pages 660-661 Problem 2-14, page 68 Case 13-30, pages 662-663 Exercise 13-11, page 650 Problem 13-27, pages 660-661 Exercise 13-13, page 650 Problem 2-23, page 73 Problem 13-17, page 653
MS2	Med	General Changes: Content change: <ul style="list-style-type: none"> • Assignments: 4 new assignments and solution sets were sourced on the publisher's website and developed by the author. These included 5 new case studies for the 4 assignments and one Group discussion as follows: <ul style="list-style-type: none"> • Assignment 1 — GE: Designing a new organization • Assignment 2 — Cisco Systems Inc. • Assignment 3 — Digital Canada • Assignment 4 — CIBC • Online Group discussion Module 10 — Canadian Tire • Group Discussions: <ul style="list-style-type: none"> • Group discussion 1 – weighting was changed from a 15 marks for the Introduction to 5 marks for the introduction and 10 marks relating to a question from the text content. • Text Book: Same as 04-05 • Feedback: Incorporated feedback into module topics. Format change: <ul style="list-style-type: none"> • Prerequisite MS1 linking was finalized. 	
QU1	Med	General Changes:	

Course	Revision status	Summary of changes
		<ul style="list-style-type: none"> • Converted 03/04 assignments to self-tests • Quiz questions were updated and/or replaced as necessary • Some new self-test questions and a new set of quiz questions (50) were added to the course
TX1	High	<p>General Changes:</p> <ul style="list-style-type: none"> • Updated to software version: 2004 • Text edition: Taxation in Canada 2005-06 Edition, Denhamer • Tax Act: 80th edition • Module Notes: Updated to 80th edition of the ITA taking into account legislation up to July 20/05 <ul style="list-style-type: none"> • Course put online in edNET and “new modeled” <p>Module 1</p> <ul style="list-style-type: none"> • Split former Topic 1.2 Professional ethics and tax preparation into new Topics 1.2 Professional ethics and 1.3 Evasion, avoidance, and planning • Material from former Topic 9.1 Introduction to tax planning and 9.2 Tax avoidance and tax evasion added to new Topics 1.2 Professional ethics and 1.3 Evasion, avoidance, and planning <p>Module 2</p> <ul style="list-style-type: none"> • Moved ethics material from Topic 2.1 Definition of income from office and employment to create new Topic 2.2 Ethical concerns in tax planning for employees • Moved the different taxable benefits from former Topic 2.2 Amounts to be included in income to create new Topics 2.3, Amounts to be included in income, 2.4 Automobiles and other taxable benefits, and 2.5 Stock options • Moved topic on shareholder benefits to Module 5 • Deleted former Topic 2.4 Deductions at source and information returns <p>Module 3</p> <ul style="list-style-type: none"> • Moved hobby/personal venture material from Topic 3.1 to create new Topic 3.2 Business versus hobby or personal venture <p>Module 4</p> <ul style="list-style-type: none"> • Material on non-arms length transactions from Module 6 added to Topic 4.1. <p>Module 5</p> <ul style="list-style-type: none"> • Material on shareholder benefits from Module 2 used to create new Topic 5.5 Shareholder benefits • Combined former Topics 5.5 General deductions from property income and 5.7 Other deductions to create new Topic 5.7 Deductions from property income and other deductions • Attribution rules material from former Topic 6.7 used to create new Topic 5.9 Attribution rules <p>Module 6</p> <ul style="list-style-type: none"> • Topic 6.6: Material on death and donations deleted. Moved material on non-arm’s length transactions to Topic 4.1 • Former topic 6.7 Attribution rules moved to Module 5 to create new Topic 5.9 Attribution rules • Added Topic 9.8 Donating capital property material to Topic 6.3 <p>Module 7</p> <ul style="list-style-type: none"> • Moved loss carryforward material from Topic 7.1 and created new Topic 7.2 Deductions in computing taxable income — Losses <p>Module 8</p> <ul style="list-style-type: none"> • Moved Topic 8.5 Aggregate investment income and tax under Part IV, and Topic 8.8 Integration principle and distribution of corporate surpluses to Module 9 to create new Topics 9.1 Refundable tax on CCPC’s investment income, 9.2 Part IV tax, 9.3 Integration principle and distribution of corporate surpluses, and 9.4 Capital dividend account <p>Module 9</p> <ul style="list-style-type: none"> • Moved material from former Topic 9.1 Introduction to tax planning and 9.2 Tax avoidance and tax

Course	Revision status	Summary of changes
		<p>evasion to Module 1</p> <ul style="list-style-type: none"> • Created new Topics 9.1 Refundable tax on CCPC's investment income, 9.2 Part IV tax, 9.3 Integration principle and distribution of corporate surpluses, and 9.4 Capital dividend account from Topics 8.5 Aggregate investment income and tax under Part IV, and 8.8 Integration principle and distribution of corporate surpluses • Dropped former Topics 9.3 Deemed dividend on redemption and windup, 9.4 Transfer of assets to a corporation and corporate reorganizations, and 9.7 Sale of assets or shares • Moved Topic 9.8 Donating capital property to Module 6 <p>Module 10</p> <ul style="list-style-type: none"> • Dropped former Topics 10.5 International transfer pricing, 10.6 Financing, 10.7 Foreign reporting • Created new 10.5 Other international tax matters and 10.6 Ethical concerns in international transactions <p>Assignment</p> <ul style="list-style-type: none"> • Assignments now in Modules 2, 4, 6, 8, 9 and cover material from the previous module
TX2	High	<p>General Changes:</p> <ul style="list-style-type: none"> • Tax Act: 80th edition • Course put online in edNET and new modeled • Former lesson notes are now Readings • Created new module notes for onscreen <p>Module Notes and Readings: Updated to 80th edition of the ITA taking into account legislation up to July 20/05</p> <p>Module 1</p> <ul style="list-style-type: none"> • Created new Topic 1.4 Paid up capital from material from the Deemed Dividends topic <p>Module 2</p> <ul style="list-style-type: none"> • Created new Topic 2.3 Transfer of property to an affiliated corporation and Topic 2.4 Adjustments to paid up capital from former Topic 2.3 Tax consequences of certain transactions <p>Module 4</p> <ul style="list-style-type: none"> • Deleted Topic 4.5 Arm length transactions at a price less than FMV <p>Module 5</p> <ul style="list-style-type: none"> • Former Topic 5.1 Anti avoidance rules becomes Topic 5.4. Former 5.2 Incorporated or unincorporated business becomes Topic 5.1. Former 5.3 Capital gains deduction becomes Topic 5.2. Former Topic 5.4 Deferred compensation was deleted. Former 5.5 Debt forgiveness and seizure of property becomes Topic 5.3. <p>Module 9</p> <ul style="list-style-type: none"> • Deleted Former Topic 9.8 Non-resident trust <p>Assignment</p> <ul style="list-style-type: none"> • Assignments now in Modules 2, 4, 6, 8, 9 and cover material from the previous module

Course Code	Revision status	Summary of changes								
CM1	High	<p>General Changes:</p> <ul style="list-style-type: none"> • The course has been rewritten to a large extent and almost all the examples and exhibits are new. In general, the substance of the 2004-05 course has been carried over to the revised course. However, drastic changes and tremendous improvement have been made. The 2005-06 revised course has the following features: • Change in the prerequisite: Section A of the ERH has become a requirement. • Changes in the course materials: the textbook and reference materials for CM1 are <ul style="list-style-type: none"> • John M. Lannon and Don Klepp, <i>Technical Communication</i>, Third Canadian Edition (Toronto: Addison Wesley Longman, 2006) (referred to in the course modules as the textbook) • Jane E. Aaron, <i>The Little, Brown Essential Handbook</i>, Second Canadian Edition (Toronto: Addison Wesley Longman, 2005) (referred to in the course modules as the Little, Brown Handbook) • Pearson Education, MyCompLab, (a grammar, writing, and research resource to support and accompany Technical Communication) • <i>Ethics Readings Handbook [ERH]</i>, Third Edition (Vancouver, B.C.: CGA-Canada, 2005) (electronic version under the Resources tab) • Change in the assessment of the course: there are 4 gradual assignments all oriented to the writing of the final report. The four assignments will count 30% toward the final course mark and then final examination is worth 70% of the final grade. • The revised course is now offered online • The revised course is more concise, compact, and easy and more enjoyable to read. • Change in the delivery format; the online offering, with its hyperlinks and icons, provides more interaction between students and their computer, which makes the learning process more interesting. • The “Test your knowledge” section has been created. • The learning objectives have been revised and links have been created. • The online course has new media features: Audio commentaries, Practice exercises using MyCompLab and OWL sites • Module 9: Case analysis is a newly written module (see below) <ul style="list-style-type: none"> • Module 9: Case analysis • Test your knowledge • Learning objectives • 9.1 Introduction to analyzing a case • 9.2 Nine-step approach to case analysis • Applying the steps • Business writing and case analysis • Change in the sequence of the modules <p>The comparative tables below are intended to show the changes made to the 2004-05 course to arrive at the revised course.</p> <p>Module 1</p> <table border="1" data-bbox="456 1520 1481 1873"> <thead> <tr> <th data-bbox="456 1520 971 1549">2004-2005</th> <th data-bbox="971 1520 1481 1549">2005-06</th> </tr> </thead> <tbody> <tr> <td data-bbox="456 1549 971 1682">Lesson 1: Introduction to the writing and reading process</td> <td data-bbox="971 1549 1481 1682">Module 1: Introduction to the writing and reading process Test your knowledge Learning objectives</td> </tr> <tr> <td data-bbox="456 1682 971 1776">1.1 Why do you have to write well?</td> <td data-bbox="971 1682 1481 1776">1.1 Why do you have to write well? Audio commentary: The reading and writing process</td> </tr> <tr> <td data-bbox="456 1776 971 1873">1.2 Planning to write What is a writing process? EXHIBIT 1-1: Recommended time</td> <td data-bbox="971 1776 1481 1873">1.2 Planning to write Exhibit 1-1: Recommended time commitment</td> </tr> </tbody> </table>	2004-2005	2005-06	Lesson 1: Introduction to the writing and reading process	Module 1: Introduction to the writing and reading process Test your knowledge Learning objectives	1.1 Why do you have to write well?	1.1 Why do you have to write well? Audio commentary: The reading and writing process	1.2 Planning to write What is a writing process? EXHIBIT 1-1: Recommended time	1.2 Planning to write Exhibit 1-1: Recommended time commitment
2004-2005	2005-06									
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1.2 Planning to write What is a writing process? EXHIBIT 1-1: Recommended time	1.2 Planning to write Exhibit 1-1: Recommended time commitment									

Course Code	Revision status	Summary of changes	
		<p style="text-align: center;">commitment when writing</p> <p><i>The three stages</i> Defining objectives Identifying your audience or reader(s) Establishing the scope EXHIBIT 1-2: A planning checklist</p>	<p style="text-align: center;">to the stages of writing</p> <p>What is a writing process? Identifying your audience or reader(s)</p>
		<p>1.3 Generating ideas Freewriting EXAMPLE 1-1: Freewriting Looping Brainstorming EXAMPLE 1-2: Brainstorming Questioning EXAMPLE 1-3: Questioning: Who, what, when, where, why and how?</p>	<p>1.3 Generating ideas Freewriting Exhibit 1-1: Recommended time commitment to The stages of writing Looping</p>
		<p>1.4 Organizing techniques Preliminary organization EXHIBIT 1-3: Ordered list of questions PMRC organization EXAMPLE 1-4: Using the PMRC method Critical reading responses: A how to guide Writing a critical reading response</p>	<p>1.4 Organizing techniques PMRC organization Example 1-2 Using the PMRC method</p>
		<p>1.5 The importance of the reading process How do we read and think critically? TOTALLY REWRITTEN Critical thinking EXHIBIT 1-4: Critical thinking process The reading process <i>Questions to ask: A reading process</i> EXHIBIT 1-5: Key questions for critical reading Critical reading: A look at the sample readings Critical reading responses: A how to guide Writing a critical reading response EXAMPLE 1-5: The Importance of Assessing and addressing Your Audience: An Analysis of "Writing for an Audience"</p>	<p>1.5 Reading analytically Reading critically within and across documents</p>
		<p>1.6 Planning the formal report: Choosing a topic What is a formal report? Definition of the formal report Criteria for effective reports <i>Reports should be practical</i> <i>Reports should be complete</i> <i>Reports should be intellectually honest</i> <i>Reports should be clear and readable</i> The objective of the report The readers of reports</p>	<p>1.6 Planning the formal report What is a formal report? Different kinds of formal reports Criteria for effective reports <i>The objective of the report</i> <i>The readers of reports</i> Audio commentary: Assignment 1 — Avoiding plagiarism Practice exercises</p>

Course Code	Revision status	Summary of changes	
		<p>The scope of reports Choosing a topic and target reader(s) for your formal report in Lesson 9 <i>Writing an effective topic sentence for your report-writing assignment</i> EXAMPLE 1-6: Analysis of sample topics Identifying your reader Appendix 1-1: Linda Flower, "Writing for an Audience" Appendix 1-2: Peter Elbow, "Freewriting" Appendix 1-3: Donald Murray, "Twenty-Six Ways to Start Writing"</p>	<p>Assignment 1: Choosing a report topic (100 marks — 5% of final course mark)</p>
<p>The deletions are in bold font. The remainder has been partially or totally rewritten</p>			
<p>Module 2</p>			
<p>2004-2005</p>		<p>2005-2006</p>	
<p>Lesson 2: Playing by the rules: Grammar, spelling, and punctuation</p>		<p>Module 2: Grammar, spelling, and punctuation; ESL Test your knowledge Learning objectives</p>	
<p>2.1 Why does standard English matter? <i>Moved to Module 3</i> Why bother with conventions? <i>Moved to Module 3</i></p>		<p>2.1 Spelling Confusing vowels Adding endings Homonyms (sound-alike words) <i>Exhibit 2-1 Words that are pronounced the same way but have different spellings</i> <i>Exhibit 2-2 Words that sound similar and are easy to confuse</i> <i>Exhibit 2-3 Possessives and contractions</i> Canadian spelling <i>Exhibit 2-4 Canadian versus American spelling</i> Practice exercises</p>	
<p>2.3 Improving sentence structure Keeping modifiers straight <i>Misplaced modifiers</i> EXAMPLE 2-2: Placing the modifier EXAMPLE 2-3: Squinting modifier <i>Dangling modifiers</i> EXAMPLE 2-4: Dangling modifiers <i>Checking for modifier problems</i> Using the active voice rather than the passive EXAMPLE 2-5: Active and passive voices EXAMPLE 2-6: Using the passive voice ineffectively and effectively</p>		<p>2.3 Punctuation End punctuation <i>Exhibit 2-16 Direct and indirect questions</i> <i>Exhibit 2-17 Placing emphasis without an exclamation mark</i> The semicolon <i>Exhibit 2-18 Replacing the period with a semicolon</i> The colon <i>Exhibit 2-19 Using a colon</i> The comma Bullets</p>	

Course Code	Revision status	Summary of changes	
		Keeping structures parallel <i>EXHIBIT 2-5: Parallel forms</i> <i>EXHIBIT 2-6: Creating parallelism</i> Avoiding sentence fragments EXAMPLE 2-7: Complete sentences EXAMPLE 2-8: Incomplete sentences EXAMPLE 2-9: Sentence fragments EXHIBIT 2-7: Finding and fixing fragments	The hyphen <i>Exhibit 2-20 Examples of hyphenated words</i> Practice exercises
		2.4 Achieving clarity through punctuation <i>Has become Topic 2.3 in the revised course</i> End punctuation <i>EXAMPLE 2-10: Direct and indirect questions</i> <i>EXAMPLE 2-11: Placing emphasis without an exclamation mark</i> The semicolon <i>EXAMPLE 2-12: Replacing the period with a semicolon</i> The colon <i>EXAMPLE 2-13: Using a colon</i> The comma The hyphen <i>EXAMPLE 2-14: Examples of hyphenated words</i>	2.4 ESL tips English grammar Common ESL problems Practice exercises
		2.5 Critical reading <i>EXAMPLE 2-15: Commas used to influence meaning and tone</i> Appendix 2-1: Notes on punctuation	
Deletions are in bold font. Changes are in italics and underlined.			
Lesson 3 has been totally rewritten to become Module 4 in the revised course			
		2004-2005	2005-2006
		Lesson 3: Drafting an effective memo	Module 4: Memos; Primary research and RFPs Test your knowledge Learning objectives
		3.1 Criteria for effective memos What is a memo? Guidelines for successful memos <i>Conciseness and simplicity</i> <i>Clarity</i> <i>Courtesy</i> <i>Target audience</i> E-mail memos and etiquette	4.1 Criteria for effective memos What is a memo? Purposes of memos Format and content conventions <i>Example 4-1 Memo format</i> Scope <i>Conciseness and simplicity</i> <i>Clarity</i>
		3.2 The process for writing memos Basic principles of memo writing <i>Planning</i> <i>Purpose</i> <i>EXHIBIT 3-1: What memos can do</i> <i>Identifying your audience</i> <i>The "you" approach</i> <i>EXAMPLE 3-1: "You" approach wording</i> Format conventions	4.2 Persuasive memos Courtesy Identifying your audience The "you" approach Audio commentary: You approach

Course Code	Revision status	Summary of changes	
		<p><i>EXHIBIT 3-2: Memo format</i> Scope Organizing your memo <i>EXAMPLE 3-2: Memo #1 with PMRC Method</i> EXAMPLE 3-3: Memo #2 with PMRC organization</p>	
		<p>3.3 Drafting for success Preparing to write the draft <i>Topic statements</i> <i>Paragraph development</i> <i>Paragraph arrangement</i> <i>Unity</i> <i>Coherence</i> <i>Diction</i> <i>EXAMPLE 3-4: Biweekly report memo</i></p>	<p>4.3 Organizing memos: Using outlines Planning and outlining Example 4-2 Memo #1 with PMRC method Example 4-3 Memo #2: Sample memo from a CM1Examination Audio commentary: PMRC</p>
		<p>3.4 Critical reading Developing a critical reading response <i>EXAMPLE 3-5: Fixing "Broken" Languages: An Analysis of Mother Tongue"</i></p>	<p>4.4 E-mail and etiquette</p>
			<p>4.5 Collecting information for a formal report Doing the research</p>
			<p>4.6 Request for proposals Assignment 2: Preparing a well-written memo (100 marks — 5% of final course mark)</p>
<p>Deletions are in bold font.</p>			
<p>Lesson 4 has become Module 3 in the revised course</p>			
		<p>2004-2005</p>	<p>2005-06</p>
		<p>Lesson 4: Strategies for revising</p>	<p>Module 3: Writing well — Revision Test your knowledge Learning objectives</p>
		<p>4.1 Why does revision matter? Plan enough time to revise The revision process</p>	<p>3.1 Why does standard English matter? Why bother with conventions? <i>Example 3-1 A letter of application</i> Dictionaries and spellcheckers <i>Example 3-2 A letter checked with only a spellchecker</i></p>
		<p>4.2 The large matters: An overview Have you left anything out? Are your points accurate and fully explained? Are your points organized effectively? Are the main ideas sufficiently emphasized?</p>	<p>3.2 Revising Plan enough time to revise The revision process</p>
		<p>4.3 The middle matters: Paragraphs and sentences Are your paragraphs effective? Are your sentences effective? Is your writing concise? EXHIBIT 4-1: Strategies for conciseness <i>Check for effective subordination</i></p>	<p>3.3 The large matters: An overview Have you left anything out? Are your points accurate and fully explained? Are your points organized effectively? Are the main ideas sufficiently emphasized?</p>

Course Code	Revision status	Summary of changes	
		<p><i>Make your sentences positive</i> <i>Use parallel structures</i> <i>Vary the length and form of sentences</i> EXHIBIT 4-2: Three ways to shorten sentences Revising to eliminate awkwardness EXHIBIT 4-3: Constructions that make sentences awkward</p>	
		4.4 The smaller matters: Consistency and accuracy	3.4 The middle matters: Paragraphs and sentences Are your paragraphs effective?
		4.5 Choosing the best words The importance of revising your diction <i>Choosing the level of formality</i> <i>Using familiar words</i> EXHIBIT 4-4: Words to avoid <i>Jargon</i> EXHIBIT 4-5: More jargon <i>Avoiding slang</i> <i>Using concrete and specific words</i> EXHIBIT 4-6: Concrete and abstract words EXHIBIT 4-7: From general to specific <i>Avoiding clichés</i> EXAMPLE 4-1: Clichés are predictable <i>Unravelling noun strings</i> EXAMPLE 4-2: Too many nouns as modifiers EXAMPLE 4-3: Abstract nouns made from Verbs	3.5 The smaller matters: Consistency and accuracy
		4.6 Checklist for language revision	3.6 Choosing the best words The importance of revising your diction Choosing the level of formality Using familiar words Exhibit 3-1 Levels of familiarity Jargon Using concrete and specific words Exhibit 3-2 Concrete and abstract words Exhibit 3-3 <i>From general to specific</i> Avoiding clichés Exhibit 3-4 Common clichés to avoid
		4.7 Collecting information for the formal report Doing the research	3.7 Checklist for language revision Practice exercise: Revising your assignment Audio Commentary: Revision — Proofreading and editing Listen
		4.8 Critical reading Developing a critical reading response EXAMPLE 4-4 : Ghosts from the Past: An Analysis of “Hands”	
		Deletions are in bold font.	

Course Code	Revision status	Summary of changes	
		Lesson 5 has become Module 6 in the revised course	
		2004-2005	2005-06
		Lesson 5: Writing effective business letters	Module 6: Writing effective business letters Test your knowledge Learning objectives
		5.1 Primary criteria for effective correspondence <u>(HAS BECOME TOPIC 6.2 IN THE REVISED COURSE)</u> What is business correspondence? Have an objective Know your audience EXAMPLE 5-1: Letter that neglects the reader's needs Write concisely and constructively EXAMPLE 5-2: Letter that anticipates reader's Needs Organize letters for clarity EXAMPLE 5-3: Analysis using the PMRC Method	6.1 Business correspondence: Use and format The importance of business correspondence Letter conventions: Common formats for business correspondence The full block style Exhibit 6-1 Full block letter style The modified block style Exhibit 6-2 Modified block letter style Audio commentary: Professionalism
		5.2 Stressing the positive and the constructive <u>(HAS BECOME TOPIC 6.3 IN THE REVISED COURSE)</u> Apply an effective tone EXHIBIT 5-1: A checklist for keeping a positive Tone EXHIBIT 5-2: Wordy and concise Use words the reader understands Check for correctness	6.2 Persuasive letters Focus on your objective Know your audience Example 6-1 Letter that neglects the reader's needs Example 6-2 Letter that anticipates its reader's needs Organize letters for clarity Example 6-3 Analysis using the PMRC method
		5.3 Check for correctness Common formats for business correspondence <i>The modified block style</i> EXHIBIT 5-3: Modified block letter style <i>The full block style</i>	6.3 Positive and constructive letters Apply an effective tone Exhibit 6-3 A checklist for keeping a positive tone Use words the reader understands Check for correctness
		5.4 Letter-writing strategies Deciding on a strategy Inquiry and request letters EXAMPLE 5-4: Request letter Information and response letters EXAMPLE 5-5: Information letter Claim letters EXAMPLE 5-6: Positive opening Statement EXAMPLE 5-7: Building a case with facts <i>Responses to claims</i> EXAMPLE 5-8: Letter refusing a claim	6.4 Letter-writing strategies Deciding on a strategy Inquiry and request letters Example 6-4 Request letter Information and response letters Example 6-5 Information letter Claim letters Example 6-6: Positive opening statement Example 6-7: Building a case with facts Responses to claims Example 6-8: Letter refusing a claim Example 6-9: Sample request letter from a CM1 examination Audio commentary: Assignment tips

Course Code	Revision status	Summary of changes	
		5.5 Outlining the formal report (<u>MOVED TO TOPIC 5.3 IN THE REVISED COURSE</u>) Creating an outline EXAMPLE 5-9: Developing an outline EXAMPLE 5-10: Formal outline	Assignment 3: Writing an effective business letter (100 marks - 5% of final mark)
		5.6 Critical reading	
		Deletions are in bold font. Other remarks are in upper caps and underlined.	
		Lessons 6 and 9 have been rewritten and combined to become Module 8 in the revised course	
		2004-2005	2005-06
		Lesson 6: Report conventions and documenting sources	Module 8: Finalizing the formal report Test your knowledge Learning objectives
		6.1 Introduction to report conventions Reviewing report organization <i>Purpose and/or problem</i> <i>Method</i> <i>Results and/or recommendations</i> <i>Conclusion</i> Assembling your material	8.1 Writing the report
		6.2 Report format 1. <i>Transmittal letter or memo</i> 2. <i>Cover</i> EXHIBIT 6-: <i>Cover label</i> 3. <i>Title page</i> EXHIBIT 6-2: <i>Title page</i> 4. <i>Table of contents</i> EXHIBIT 6-3: <i>Table of contents</i> 5. <i>List of illustrations</i> 6. <i>Preface</i> 7. <i>Executive summary</i> 8. <i>Introduction</i> 9. <i>Body and headings</i> 10. <i>Graphic elements</i> 11. <i>Conclusion and recommendations</i> 12. <i>Appendices</i> 13. <i>References</i>	8.2 Report conventions and format 1. Transmittal letter or memo 2. Cover Exhibit 8-1 Cover label 3. Title page Exhibit 8-2 Title page 4. Executive summary 5. Table of contents Paginating the report Exhibit 8-3: Table of contents (from an alphanumeric outline) 6. List of illustrations 7. Preface (optional) 8. Introduction 9. Body and headings 10. Graphic elements 11. Conclusion and recommendations 12. Appendices 13. References
		6.3 Using sources effectively Primary and secondary research Acknowledging your sources Copyright protection EXAMPLE 6-1: CGA-Canada copyright Statement	8.3 Ethics and documentation styles Acknowledging your sources Copyright protection Example 8-1 CGA-Canada copyright statement Documentation styles MLA style
		6.4 Documentation styles MLA style	8.4 Report writing styles Elements of style Stylistic features of formal reports Writing for directness and vigour
		6.5 Critical reading	8.5 A final step for revision Revision checklist for the formal report

Course Code	Revision status	Summary of changes	
			<p>Audio commentary: Report assignment – Finishing touches</p> <p>Assignment 4: Preparing the final report (100 marks –15% of final course mark)</p>
		Lesson 9: Finalizing the formal report	
		9.1 Report writing styles A brief review Elements of style <i>Stylistic features of formal reports</i> <i>Writing for directness and vigour</i>	
		9.2 Sample report How to use the sample EXHIBIT 9-1: Sample formal report A critique of Exhibit 9-1, a sample formal report A final step for revision	
		9.3 Critical reading	
		Deletions are in bold font.	
		Lesson 7 has been deleted	
		2004-2005	2005-06
		Lesson 7: Writing for academic purposes	
		7.1 Writing in different subject areas	
		7.2 Criteria for an effective essay Detailed planning Analyzing the audience Engaging interest A focused thesis statement Effective paragraph development and arrangement A strong conclusion	
		7.3 Supporting an argument EXHIBIT 7-1: Argument techniques Logic, good character, and emotion Logic <i>Reasoning processes</i> Ethics Emotion Strong argument	
		7.4 Common weaknesses in argument A critique of an argument EXHIBIT 7-2: A checklist for arguments	
		7.5 Critical reading of arguments EXHIBIT 7-3: Guidelines for analyzing an argument essay Critical reading responses to arguments Example 1: Developing a critical reading response to “The Case for Torture”	

Course Code	Revision status	Summary of changes	
		<p>EXAMPLE 7-1: Simplifying Complexity: An Analysis of "The Case for Torture"</p> <p>Example 2: Developing a critical reading response to "The End is Not at Hand"</p> <p>EXAMPLE 7-2: Nothing to Fear but a Weak Economy: An Analysis of "The End is Not at Hand"</p>	
Lesson 8 has become Module 7 in the revised course			
		2004-2005	2005-06
		Lesson 8: Effective summaries and instructions	Module 7: Writing effective summaries Test you knowledge Learning objectives
		8.1 The importance of summaries	7.1 The importance of summaries
		8.2 Strategies for writing summaries What is the essential message? General guidelines for developing a summary Steps for writing summaries	7.2 Strategies for writing summaries What is the essential message? General guidelines for developing a summary Steps for writing summaries
		8.3 Practical application of summaries Summarizing a passage EXAMPLE 8-1: Excerpt from a report on the users of corporate annual reports More summarizing practice EXAMPLE 8-2: A summary of "Happiness is..." Summaries as informative abstracts EXAMPLE 8-3: Executive Summary from a report about financial options for a computer upgrade for Year 2000 compliance	7.3 Practical application of summaries Summarizing a passage Example 7-1 Excerpt from a report on the users of corporate annual reports Summaries as informative abstracts Example 7-2 Sample summary from CM1 examination. Practice exercise Example 7-3 A summary of "Happiness Is..."
		8.4 Writing to instruct Criteria for effective instructions <i>Identify and understand your audience as precisely as possible</i> <i>Write clearly, using simple and direct language</i> EXAMPLE 8-4: Understanding mood <i>Arrange the steps clearly and logically</i> EXAMPLE 8-5: Fixed-order sequence of Steps <i>Test until you have it right</i> A short example of effective instructions EXAMPLE 8-6": Instructions for making an automated bank deposit	

Course Code	Revision status	Summary of changes	
		<p>A procedure for writing instructions</p> <p><i>Step 1: Determine how much you know about the Procedure</i></p> <p><i>Step 2: Identify your readers and assess their experience and abilities</i></p> <p><i>Step 3: State the objective of the procedure in a single, clear sentence</i></p> <p><i>Step 4: Write an introduction (for complex instructions)</i></p> <p><i>Step 5: List and order the steps</i></p> <p><i>Step 6: Develop the steps</i></p> <p><i>Step 7: Test the outline or draft</i></p> <p><i>Step 8: Revise with care, using the result of the testing</i></p> <p><i>Step 9: Provide a conclusion</i></p> <p>Using graphics in instructions</p>	
		8.5 Critical reading	
		Module 9 is new	
			2005-06
		Module 9: Case analysis Test your knowledge Learning objectives	
		9.1 Introduction to analyzing a case	
		9.2 Nine-step approach to case analysis Applying the steps Business writing and case analysis	
		Lesson 10 has been totally rewritten to become Module 10 in the revised course	
		2004-2005	2005-06
		Lesson 10: Examination-writing techniques Module 10: Examination-writing techniques Test your knowledge Learning objectives	
		10.1 Critical reading Writing as a process Developing a critical reading response EXAMPLE 10-1: The Tedium of Helplessness: An Analysis of Vladimir Nabokov's "The Exam Room"	10.1 Preparation and strategies for writing examinations Preparation guidelines "Studying Up Writing the examination What to do before the exam What to do during the exam
		10.2 Preparation and strategies for writing examinations Preparation guidelines Writing the examination	10.2 A sample examination Sample answers, with examiner's comments Question 1 Exhibit 10-1: Suggested solution Question 2 Exhibit 10-2: Suggested solution Question 3 Exhibit 10-3: Suggested solution Grading Guidelines Exhibit 10-4: Grading guidelines Audio commentary: Holistic marking

Course Code	Revision status	Summary of changes	
		10.3 A sample examination EXHIBIT 10-1: A sample examination Suggested solutions for sample examination	

MS1	High	<p>General Changes:</p> <ul style="list-style-type: none"> • Change in the format: The course is now offered online. New links and icons have been created for the “Test your knowledge” questions, the learning objectives, and for the required readings. • Adoption of the new edition of the textbook: Ralph M. Stair and George W. Reynolds, <i>Principles of Information Systems: A Managerial Approach</i>, Seventh Edition (Boston, Mass.: Course Technology, Thomson Learning, 2005) • Change in the assignment style: Only the midterm assignment is required (an integrated case study) • Change in the assessment — the assessments in this course consists of the following: <ul style="list-style-type: none"> • Five online quizzes • A mid-term assignment due in week 8 • A final examination: <ul style="list-style-type: none"> ○ The final course mark will be the combined quiz/assignment mark and examination mark (30 for the quiz/assignment mark and 70 for the examination). ○ The final examination will be graded out of 100, and the raw examination mark will be scaled into a mark out of 70. The quiz/assignment mark (with a maximum score of 30) will then be added to the scaled examination mark. • Fifty (50) new quizzes (10 per module) have been written. • The previous quizzes have updated to the new edition of the textbook. There were deletions, additions, modifications, and reference changes. • The data files are updated. • There are new screen caps for <ul style="list-style-type: none"> • Exhibit 2-2 in computer illustration 2-2 • Computer illustration 4-1 • Exhibit 4-5 in computer illustration 4-3 • Exhibit 5-1 in computer illustration 5-1 • Changes in the sequence starting from old lesson 3 (See table below). • New topics: <ul style="list-style-type: none"> • Topic 1.10: Information systems – function and role • Topic 3.6: Database storage and analysis • Topic 4.4: Alternates to the traditional SDLC • Topic 8.2: Mobile commerce • Topic 10.9: Other specialized systems • Topics updated (see table below): <ul style="list-style-type: none"> • Topic 1.2 • Topic 1.3 • Topic 2.5 • Topic 4.6 • Topic 5.1 • Topic 8.3 • Topic 8.6 • Topic 8.10 • The following comparative table will give a quick summary of changes made to MS1 2004-05 to arrive at MS1 2005-06 (The new topics are in bold. <i>The topics that were updated are in italics</i>). <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Lesson 1</th> <th colspan="2" style="text-align: left;">Module 1: Introduction to information systems</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.5</td> <td style="text-align: center;">1.1</td> <td>Why study information systems? (Level 2)</td> </tr> <tr> <td style="text-align: center;">1.1</td> <td style="text-align: center;">1.2</td> <td><i>Information systems concepts (Levels 1 and 2)</i></td> </tr> <tr> <td style="text-align: center;">1.2</td> <td style="text-align: center;">1.3</td> <td><i>What is an information system? (Level 1)</i></td> </tr> <tr> <td style="text-align: center;">1.3</td> <td style="text-align: center;">1.4</td> <td>Business information systems (Level 1)</td> </tr> </tbody> </table>	Lesson 1	Module 1: Introduction to information systems		1.5	1.1	Why study information systems? (Level 2)	1.1	1.2	<i>Information systems concepts (Levels 1 and 2)</i>	1.2	1.3	<i>What is an information system? (Level 1)</i>	1.3	1.4	Business information systems (Level 1)
Lesson 1	Module 1: Introduction to information systems																
1.5	1.1	Why study information systems? (Level 2)															
1.1	1.2	<i>Information systems concepts (Levels 1 and 2)</i>															
1.2	1.3	<i>What is an information system? (Level 1)</i>															
1.3	1.4	Business information systems (Level 1)															

1.4	1.5	Systems development (Level 1)
1.6	1.6	Information systems in organizations (Level 1)
1.6	1.7	Strategies for change (Level 1)
1.7	1.8	Using information systems to attain competitive advantage (Levels 1 and 2)
1.8	1.9	Justifying information systems (Level 1)
New	1.10	Information systems — function and role (Level 2)
1.9	1.11	Systems ethics and societal issues (Level 1)
Lesson 2	Module 2: Foundations of computer systems	
2.1	2.1	Major hardware components of a computer (Levels 1, 2, and 3)
2.2	2.2	Secondary storage (Level 1)
2.3	2.3	Input and output technology (Level 1)
2.4	2.4	Computer types, standards, selecting, and upgrading (Levels 1 and 2)
2.5	2.5	<i>Software (Level 1)</i>
2.6	2.6	Programming languages (Level 2)
2.7	2.7	Software issues and trends (Level 1)
2.8	2.8	Introducing Microsoft Access Computer illustration 2-1: Using Access (Level 1)
2.9	2.9	Computer illustration 2-2: Browsing and updating a database (Level 1)
Lesson 3	Module 3: File and database organization	
3.1	3.1	Data organization and information (Level 1)
3.2	3.2	File organization methods (Levels 1 and 2)
3.2	3.3	Selecting a file organization method (Level 2)
3.3	3.4	Database organization methods (Level 1)
3.4	3.5	Database management systems (Levels 1 and 2)
3.5	3.6	Database storage and analysis (Level 2)
3.5	3.7	Database developments (Level 2)
3.6	3.8	Computer illustration 3-1: Basic concepts of a database and its elements (Level 1)
3.7	3.9	Computer illustration 3-2: Creating a table (Level 1)
3.8	3.10	Computer illustration 3-3: Adding fields, updating records, and changing formats (Level 1)
Lesson 6	Module 4: The systems development process	
6.1	4.1	Introduction to systems development (Level 1)
6.1	4.2	Information systems planning (Levels 1 and 2)
6.2	4.3	Systems development life cycle (Level 1)

	6.2	4.4	Alternates to the traditional SDLC (Level 1)
	6.3	4.5	Factors affecting systems development success (Level 1)
	6.4	4.6	<i>Systems investigation (Level 1)</i>
	6.5	4.7	Systems analysis (Level 1)
	6.5	4.8	Data flow diagrams (Level 1)
	6.5	4.9	Using Excel as a data flow diagram drawing tool Computer illustration 4-1: Using Excel to draw DFDs (Level 1)
	6.6	4.10	Primary key and indexing in Access Computer illustration 4-2: Primary key and indexes (Level 1)
	6.6	4.11	Table relationships in Access Computer illustration 4-3: Creating relationships between tables (Level 1)
Lesson 7			Module 5: Designing information systems
	7.1	5.1	<i>Logical and physical design (Level 1)</i>
	7.2	5.2	Spreadsheet applications Computer illustration 5-1: Building a spreadsheet solution (Level 1)
	7.3	5.3	Special considerations and user interface designs (Level 1)
	7.4	5.4	Emergency procedures and disaster recovery (Level 1)
	7.5	5.5	Systems controls (Level 1)
	7.5	5.6	General and application controls (Level 1)
	7.5	5.7	Internal controls for computer systems (Level 1)
	7.6	5.8	Generating systems design alternatives (Level 2)
	7.7	5.9	Evaluating and selecting a systems design (Level 1)
	7.8	5.10	The design report (Level 2)
	7.9	5.11	Computer illustration 5-2: Creating a report using Access (Level 1)
Lesson 8			Module 6: Systems implementation, maintenance, review, and audit
	8.1	6.1	Systems implementation (Level 1)
	8.2	6.2	Software development (Levels 1 and 2)
	8.2	6.3	In-house developed software (Levels 1 and 2)
	8.3	6.4	Software development tools and techniques (Levels 1 and 2)
	8.4	6.5	Preparation (Level 1)
	8.4	6.6	Installation and testing (Level 1)
	8.4	6.7	Conversion and acceptance (Level 1)
	8.5	6.8	Systems maintenance (Level 1)
	8.6	6.9	Systems review (Level 1)
	8.8	6.10	Systems audits (Level 2)

		8.7	6.11	Audit trails (Level 1)
		8.9	6.12	Computer illustration 6-1: Creating queries in Access (Level 1)
		8.10	6.13	Computer illustration 6-2: Systems control in Access (Level 1)
		Lesson 4 Module 7: Networks and telecommunications		
		4.1	7.1	Basic concepts of telecommunications (Level 2)
		4.2	7.2	Telecommunications models (Level 1)
		4.3	7.3	Basic network topology (Levels 1 and 2)
		4.3	7.4	Network types (Level 1)
		4.4	7.5	Distributed processing (Level 1)
		4.4	7.6	Client/server advantages and disadvantages (Level 1)
		4.5	7.7	Interconnecting networks: Telecommunications software, protocols, and devices (Level 2)
		4.6	7.8	Telecommunications applications and issues (Level 2)
		4.7	7.9	The Internet (Level 1)
		4.8	7.10	The World Wide Web (Levels 1 and 2)
		4.9	7.11	Intranets and extranets (Level 1)
		4.10	7.12	Net issues (Level 2)
		Lesson 5 Module 8: E-commerce, transaction processing, and enterprise resource planning		
		5.1	8.1	Introduction to e-commerce (Level 1)
		New	8.2	Mobile commerce (Level 1)
		5.2	8.3	<i>E-commerce applications (Level 2)</i>
		5.3	8.4	Technology infrastructure (Level 1)
		5.4	8.5	Electronic payment systems (Level 2)
		5.5	8.6	<i>Threats to e-commerce (Level 1)</i>
		5.6	8.7	Strategies for successful e-commerce (Level 2)
		5.7	8.8	Transaction processing systems (Level 1)
		5.7	8.9	Traditional transaction processing applications (Levels 1 and 2)
		5.8	8.10	<i>Enterprise resource planning (Level 1)</i>

		<p>Lesson 10 Module 9: Information systems and management</p> <hr/> <p>10.1 9.1 Decision making and problem solving (Level 1)</p> <hr/> <p>10.2 9.2 Types and functional aspects of management information systems (Level 1)</p> <hr/> <p>10.3 9.3 Decision support systems (Level 1)</p> <hr/> <p>10.4 9.4 Group decision support systems (Level 1)</p> <hr/> <p>10.5 9.5 Computer illustration 10-1: Using a spreadsheet for decision support (Level 2)</p> <hr/> <p>10.6 9.6 Executive support systems (Level 1)</p> <hr/> <p>Lessons 9&10 Module 10: Artificial intelligence and information systems issues</p> <hr/> <p>9.1 10.1 Basic concepts of artificial intelligence (Level 2)</p> <hr/> <p>9.2 10.2 Major branches of artificial intelligence (Level 2)</p> <hr/> <p>9.3 10.3 Intelligent agents/bots (Level 3)</p> <hr/> <p>9.3 10.4 Expert systems (Level 2)</p> <hr/> <p>9.2 10.5 Components of expert systems (Level 2)</p> <hr/> <p>9.2 10.6 Expert systems development (Level 2)</p> <hr/> <p>9.4 10.7 Applications of ES and AI (Level 2)</p> <hr/> <p>9.5 10.8 Virtual reality (Level 2)</p> <hr/> <p>New 10.9 Other specialized systems (Level 2)</p> <hr/> <p>10.6 10.10 Computer illustration 9-1: Building and running simple Access applications using macros (Level 2)</p> <hr/> <p>10.7 10.11 Computer waste and mistakes (Level 1)</p> <hr/> <p>10.7 10.12 Computer crime (Level 1)</p> <hr/> <p>10.7 10.13 Preventing computer crime (Level 1)</p> <hr/> <p>10.8 10.14 Health and environment issues (Level 2)</p> <hr/> <p>10.9 10.15 Ethical issues (Level 1)</p> <hr/>
PA1	High	<p>General Changes:</p> <ul style="list-style-type: none"> • Course is current to Release 33 of the CICA HB and 22 of the Assurance HB, and to the 80th edition of the ITA. • All illustrative examples were renamed review questions and all practice questions were renamed assignment questions. • Time estimates were added to the review questions as a student aid. • Relevant competencies were listed for all review questions. • Competency statements were added to most review questions (see post production memo). • One large case was adapted to make it more reflective of a likely exam question. • 5 review questions had competency grids created.
PF1	New	First offering