AGENDA

University Council
Date: November 19, 2026
Time: 2:30-4:30 pm
Location: Convocation Hall (PMB 120) and Zoom

CALL TO ORDER

1. **Chair's Opening Remarks-** Dr. Ralph Deters, Council Chair, College of Arts and Science

2. **Agenda**
   2.1. Adoption of the Agenda
   2.2. Council Motions

3. **Minutes**
   3.1. Approval of Minutes – October 22, 2026

4. **Academic Programs Committee**
   4.1. Request for Decision: Replacement Program- Master of Professional Accounting
   4.2. Item for Information: Standing Committee Update

5. **Governance Committee**
   5.1. Request for Decision: Roster of Faculty and Students for Appeal Panels
   5.2. Notice of Motion: Arts and Science Faculty Council Bylaws
   5.3. Item for Information: Standing Committee Update

6. **Nominations Committee**
   6.1. Request for Decision: Nomination to the Review Committee of the Dean of Dentistry
   6.2. Request for Decision: Nomination to the Search Committee for the Vice-President University Relations
   6.3. Request for Decision: Nomination to the Review Committee Executive Director for the School of Environment and Sustainability
   6.4. Item for Information: Standing Committee Update

7. **Research, Scholarship and Artistic Work Committee**
   7.1. Item for Information: Standing Committee Update

8. **Teaching, Learning and Academic Resources Committee**
   8.1. Item for Information: Standing Committee Update

9. **Planning and Priorities Committee**
   9.1. Item for Information: Standing Committee Update
   9.2. Request for Decision: Nutrien Digital Agriculture Centre
   9.3. Request for Decision: Endorsement of UPlan 2035

10. **Executive Committee**
    10.1. Item for Information: Appeal Board Guidelines Resource
    10.2. Item for Information: 2027-2028 Council Meeting Dates

11. Reports

11.1. President
11.2. Provost and Vice-President Academic
11.3. Graduate Students Association (GSA)
11.4. University of Saskatchewan Student's Union (USSU)

12. Other Business

13. Question Period

In addition to bringing forward questions during the course of a meeting, council members are encouraged to submit questions on agenda items or matters relevant to council in advance of a meeting. These questions can be sent to the Governance Office (governance.office@usask.ca). Whenever possible, the questions will be forwarded to the appropriate individual. Members submitting questions in advance will be invited to pose their questions during the course of the meeting. Questions from the floor are also welcomed and encouraged.

14. Adjournment

Next Council meeting is on December 17, 2026- please send regrets to governance.office@usask.ca

The deadline to submit motions and items to the Executive Committee for the next meeting can be found **online**.

ZOOM LINK:

Join Zoom Meeting:
https://usask-ca.zoom.us/j/91745130883?pwd=vMJUfjnW8re77ylKvnxT15UWpiZHJE.1

Join by Telephone:
Local Saskatoon Zoom Dial-in Number: (639) 638-7474
Other Zoom Dial-in Numbers: https://usask-ca.zoom.us/u/abdU2HA4vH

Join by Video Conferencing Device (SIP):
91745130883@zoomcrc.com

Meeting ID: 917 4513 0883
Passcode: 79870238
Telephone Passcode: 79870238

UNIVERSITY COUNCIL AGENDA MOTIONS

Date: November 19, 2026

ACADEMIC PROGRAMS COMMITTEE

4.1 Request for Decision: Replacement Program- Master of Professional Accounting
Motion: It is recommended by the Academic Programs Committee that Council approve the Replacement Program for the Master of Professional Accounting effective May 1, 2027.

GOVERNANCE COMMITTEE

5.1 Request for Decision: Roster of Faculty and Students for Appeal Panels
Motion: It is recommended by the Governance Committee that a roster of faculty members and a roster of students be created to hear university-level appeals through changes to the Council Bylaws and Regulations, the Regulations on Student Academic Misconduct, and the Procedures for Student Appeals in Academic Matters, as described in this report, effective July 1, 2027.

5.2 Notice of Motion: Arts and Science Faculty Council Bylaws
Motion: It is recommended by the Governance Committee that Council approve the College of Arts and Science Faculty Council Bylaws, effective immediately.

NOMINATIONS COMMITTEE

6.1 Request for Decision: Nomination to the Review Committee of the Dean of Dentistry
Motion: It is recommended by the Nominations Committee that Council approve the nomination of Charity Evans to the review committee for the Dean of the College of Dentistry.

6.2 Request for Decision: Nomination to the Search Committee for the Vice-President University Relations
Motion: It is recommended by the Nominations Committee that Council approve the nominations as listed below, to serve on the search committee for the Vice-President, University Relations

6.3 Request for Decision: Nomination to the Review Committee Executive Director for the School of Environment and Sustainability
Motion: It is recommended by the Nominations Committee that Council approve the nomination as listed below to the review committee for the Executive Director of the School of Environment and Sustainability.

PLANNING AND PRIORITIES COMMITTEE

9.2 Request for Decision: Nutrien Digital Agriculture Centre
Motion: It is recommended by the Planning and Priorities Committee that Council approve the establishment of the Nutrien Digital Agriculture Centre reporting to the Dean of the College of Agriculture and Bioresources, effective November 19th, 2026.

9.3 Request for Decision: Endorsement of UPlan 2035
Motion: It is recommended by the Planning and Priorities Committee that Council endorses the University Plan 2035 at its November 19, 2026, meeting.

MINUTES

University Council
Date: October 22, 2026
Time: 2:30–4:30 pm
Location: Convocation Hall (PMB 120) and Zoom
Presiding Officer: Chair Ralph Deters
Recording: Danielle Rudulier

The meeting was called to order at 2:35 pm.

The Chair began with a land acknowledgement.

No members of the media identified themselves.

The Chair reminded members there are no unauthorized recordings of Council meetings.

1. Tribute

A tribute was made to Dr. John W. B. Stewart, Professor Emeritus, College of Agriculture and Bioresources by Angela Bedard-Haughn, Dean, College of Agriculture and Bioresources.

2. Chairs Opening Remarks

Chair Deters mentioned that the Council Executive met with the President's Executive Committee to discuss creating opportunities for campus-wide dialogue on artificial intelligence and the responsible use of technology. It was noted that the next steps will be to establish a series of campus conversations at multiple levels, with the Provost, the President's Executive Committee, and Council Chairs all playing a role in advancing these discussions.

3. Agenda

Motion: (Jones/Shin): That the agenda be approved as circulated.

CARRIED

4. Minutes

Motion: (Singh/Jones): That the minutes of September 24, 2026 be approved as amended.

CARRIED

5. Governance Committee

5.1 Notice of Motion: Roster of Faculty and Students for Appeal Panels

Paul Jones, Chair of the Governance Committee provided notice of a motion recommending the creation of a roster of faculty members and students to serve on university-level appeal boards. If approved, the proposal would require amendments to Council bylaws and regulations, including those related to student academic misconduct and academic appeals. The proposal is intended to establish a pool of trained faculty and student members to ensure appeal board participants are adequately prepared to adjudicate complex and often contentious matters.

During discussion, members raised questions regarding the terms of members, ensuring all in-scope faculty be included and emphasized the importance of comprehensive training, particularly on the balance of probability

and beyond reasonable doubt. The committee welcomed suggestions to inform the development of the training program and indicated that the motion will come forward for a vote at the next meeting.

5.2 Item for Information: Standing Committee Update

Chair Jones reported that the committee is reviewing and proposing targeted amendments to the procedures for student appeals and academic matters to improve clarity and transparency and better align them with current university policies and practices. The committee emphasized that the project is not intended to be a comprehensive rewrite and indicated that a full proposal will be brought forward to a future Council meeting.

The committee also discussed protocols for online attendance for and participation for Council meetings, particularly in relation to contentious votes, with further consideration being given to processes that would ensure such matters can be appropriately managed through offline measures when necessary. Further review of best practices will be undertaken, with a proposal expected to be brought forward at a future Council meeting.

6. Nominations Committee

Carolyn Augusta, Chair of the Nominations committee, presented the committee's items as outlined in the agenda package.

6.1. Request for Decision: Omnibus Council Committee Vacancies

The full report is in the agenda package.

There were no questions.

There were no nominations from the floor.

Motion: (Augusta/Dobson): It is recommended by the Nominations Committee that Council approve the nominations described in the attached report, effective October 22, 2026.

CARRIED

7. Planning and Priorities Committee

PPC Vice-Chair Christian Willenborg provided a committee update to council members. Dr. Willenborg described that the committee received an overview from the Vice-President Research portfolio highlighting continued growth in research activity, funding, partnerships, publications, graduate student participation, and international engagement. Committee discussion focused on improving public trust in science, increasing undergraduate involvement in research and innovation, and addressing the growing demands on research administration and support services as research activity expands.

The committee also reviewed proposed updates to a number of administrative policies. The revisions are intended to modernize existing policies, align them with current governance structures, legal requirements, and organizational responsibilities, and improve clarity and consistency. Members were provided side-by-side comparisons of the current and proposed policies to offer feedback prior to consideration by senior leadership and the Board of Governors.

In addition, the committee received a confidential update regarding USask's benchmarking information program and its use to help inform improvement initiative planning and decision-making. It was noted that UniForum is one of several evidence-based inputs used to inform planning and resource allocation.

8. Research, Scholarly and Artistic Work Committee

Chair Lisa Birke reported that the RSAW Committee held its first meeting of the year, which focused primarily on orienting members to the committee's mandate and activities. The committee received an overview from the Vice-President Research portfolio on its strategic priorities and planned initiatives for the coming year.

As part of its responsibility to advise Council on matters related to research integrity and ethics, the committee discussed its work plan for the year. Building on its engagement with animal ethics issues in the previous year, the committee agreed to begin a focused dialogue with the Human Research Ethics Board (REB). Members spent time identifying key questions and areas of interest to guide future discussions with the REB where a further update is expected at a future Council meeting.

9. Scholarships and Awards Committee

Chair Veronika Makarova provided a committee update noting that the Scholarships and Awards first meeting of the year focused on routine business and consideration of recommendations from the Special Terms Subcommittee. The subcommittee recommended awarding five special-term scholarships to nine recipients, with individual awards ranging from $1,500 to $4,000 and a total value of $17,500. Committee members reviewed more than 145 shortlisted applications as part of the selection process. The committee expressed its appreciation to the donors whose contributions supported these awards, including Peter Millard, Marion Evans Younger, John Lambert, Kathy Watts, and Hub City Curling. These awards represent a small portion of the scholarship funding administered by the committee, with additional scholarship recommendations expected later in the academic year.

10. Teaching, Learning and Academic Resources Committee

Chair Marguerite Koole provided a committee update noting that TLARC has established three working groups focused on student engagement, wellness and connection; accessibility and inclusive learning design; and artificial intelligence and assessment practices. Chair Koole noted that the working groups will be largely self-organizing and may seek input from individuals outside the committee as their work progresses. Members also discussed opportunities to contribute to broader institutional conversations on the responsible use of artificial intelligence, including potential collaboration with the Research, Scholarly and Artistic Work Committee and the Provost's Office. TLARC's work will focus on teaching, learning, and assessment-related implications of AI, while broader issues related to ethics and research will be addressed through other university-level discussions.

11. Joint Committee on Chairs and Professorships

11.1. Item for information: Joint Committee on Chairs and Professorships (JCCP) Annual Report 2025-2026

Chair Scott Walsworth presented the annual report, noting a productive year where they approved and advanced four new chair proposals.

The committee reviewed and improved its process for approving new chairs in response to concerns raised by Council, with the goal of better aligning approval timelines with fundraising activities, council processes, and Board of Governors schedules. Chair Walsworth highlighted the committees important coordinating role between University Council, the Board of Governors, University Relations, and several vice-presidential portfolios, while emphasizing that Council continues to provide the essential academic perspective in the review and approval of chair proposals.

12. Reports

12.1. President

President Bruni-Bossio began by welcoming Patti McDougall as the incoming Provost.

The President provided members with the draft UPlan 2035, describing it as focused and measurable intended to guide the university through a rapidly changing environment while strengthening its connection to Saskatchewan and enhancing its global impact.

The plan was informed by extensive consultation involving more than 3,600 participants and emphasizes key themes including service, community engagement, Indigenous priorities, belonging, wellbeing, and a "local-to-global" approach.

The proposed vision focuses on advancing healthy people, animals and ecosystems; responsible technological transformation; sustainable energy and resource futures; global food and water security; and thriving communities. The mission emphasizes collaboration, teaching and learning, research excellence, community engagement, and support for Indigenous priorities.

Seven strategic priorities were identified: learning and academic excellence, student experience, research and creative activity, Indigenous achievement, infrastructure and operations, safety and wellbeing, and financial stewardship.

Members were advised that additional consultation will occur through Council committees and a feedback survey before the plan returns to Council for further consideration in November.

12.2. Interim Provost and Vice President Academic

Interim Provost Patti McDougall began by mentioning that USask placed sixth among 19 mid-sized institutions in the newly revised 2027 *Maclean's* university rankings. USask ranked among the top five institutions in areas such as research volume, library acquisitions, and reputation, reinforcing its standing as a leading research-intensive university. It was noted that significant changes to the ranking methodology and institutional categories make year-over-year comparisons difficult and establish a new baseline for future analysis.

Dr. McDougall announced an upcoming discussion on the closure of the Canadian Hub for Applied and Social Research (CHASR), inviting interested community members to participate in a meeting on November 13. In addition, members were informed about plans to organize a series of campus dialogues on the responsible use of artificial intelligence, focusing on both its opportunities and challenges in teaching, learning, and research, and highlighting expertise and initiatives already underway across the university.

12.3. Graduate Students Association (GSA)

Vice-President External Affairs Rozars Faisal reported progress on several initiatives, including advancement of its childcare project, with the College Quarter being considered as a potential location and discussions underway regarding additional opportunities in the Education Building.

In addition, there are ongoing governance improvements, including electoral reform, updates to governing documents, and the development of new election policies. Advocacy efforts continue related to graduate student research funding, student wellness, and mental health services, including outreach to provincial and federal elected officials.

Mr. Faisal expressed the important role that the GSA can play in advocating for other university communities and units.

12.4. University of Saskatchewan Students Union (USSU

USSU President Abtin Safaeian noted a successful start to the academic year, including Fall Welcome Week, New Indigenous Student Welcome, Residence Welcome, and Prince Albert Campus Welcome activities. The USSU identified student affordability and reconciliation as key priorities, highlighting ongoing advocacy for tuition payment plans, expanded scholarship and bursary funding, increased awareness of financial assistance programs, and collaboration with student organizations across Saskatchewan to support open educational resources.

Mr. Safaeian reported progress on several student initiatives, including the relaunch of the College of Law's Pro Bono Clinic, efforts to improve communication regarding the Bowl closure, support for student groups, advocacy services, and funding for student-led projects. He further noted plans to strengthen collaboration among student leaders nationally through a new virtual network of student union presidents.

13. Other Business

There was no other business.

14. Question Period

A member inquired about the status of the strategic enrolment management and faculty complement planning initiatives. Interim Provost Patti McDougall explained that these initiatives are expected to advance as part of the development of the forthcoming academic plan, which will align with and support UPlan 2035.

Furthermore, Dr. McDougall reported that strategic enrolment management work is continuing through several active initiatives, including recruitment planning, cross-college teaching discussions, and international enrolment planning. While faculty complement planning remains primarily the responsibility of colleges through the university's resource allocation model, it will continue to be supported through institutional planning and strategic hiring initiatives. Members were advised that further discussion and consultation on these priorities will occur as the academic plan is developed.

10. Adjournment

Motion (Koole): The meeting was properly adjourned at 4:13 pm.

UNIVERSITY OF SASKATCHEWAN

ITEM FOR DECISION

Committee Name: Academic Programs Committee, University Council
Date: November 19, 2025
Presented by: Roy Dobson, Chair, Academic Programs Committee

Subject: Replacement Program-Master of Professional Accounting (MPAcc)

MOTION

It is recommended by the Academic Programs Committee that Council approve the Replacement Program for the Master of Professional Accounting effective May 1, 2027.

CONTEXT AND BACKGROUND

The College of Graduate and Postdoctoral Studies is proposing a replacement program to the Master of Professional Accounting (MPAcc), offered through the Edwards School of Business. The MPAcc professional degree program is one of only two Chartered Professional Accountants (CPA) of Canada accredited master's degree programs in accounting in Western Canada and the only one in Saskatchewan. CPA Canada recently revised their competency map, and beginning 2027, will be delivering an updated program to align with the new competencies. The MPAcc program has been revised to ensure alignment with the educational and certification requirements of the profession. In addition to curricular changes, minor revisions to the admission requirements are also being proposed. The expected implementation of the new curriculum is May 1, 2027. The revised admission requirements will be effective for the 2028-29 application cycle.

CONSULTATION

The College of Graduate and Postdoctoral Studies submitted a proposal to the Academic Programs Committee (APC) on October 28, 2026. The Academic Programs Committee reviewed the proposal and engaged in a fulsome discussion and appreciated the clear and well thought out proposal. The committee voted in favour of the proposed changes.

ATTACHMENTS

1. **Replacement Program-Master of Professional Accounting (MPAcc)**

TABLE OF CONTENTS

Master of Professional Accounting Replacement Program

Executive Summary 2
Proposal 3
Proposal Submission 3
Background 3
Rationale 4
Description of the program 5
Program Review & Consultation 8
Summary of Replacement MPAcc Program for 2027 and Thereafter 9
College Statement 16
Academic Programs Administrative Consultations 17
1. Provost (Financial Implications) Consultation 18
2. Registrar Consultation 19
3. Graduate Admissions Consultation 21
4. Space Planning Consultation 23
5. Library Consultation 24
6. ICT Consultation 26
7. Program Consultations – CPAWSB and CPA SK 28
Catalogue Entry 29
Appendix A – Curriculum Map 31
Appendix B – CPA Competency Mapping 33
Appendix C – Program Transition 57

UNIVERSITY OF SASKATCHEWAN
College of Graduate and Postdoctoral Studies
CGPS.USASK.CA

116, 110 Science Place
Saskatoon SK S7N 5C9 Canada
Telephone: **306-966-5751**
Email: **grad.studies@usask.ca**

Executive Summary

To: Academic Programs Committee of Council

From: **Graduate Programs Committee, CGPS**

Date: October 5, 2026

Re: Master of Professional Accounting Replacement program

The College of Graduate and Postdoctoral Studies is recommending approval of the Master of Professional Accounting (MPAcc) replacement program, offered through the Edwards School of Business. The MPAcc is a professional degree program and is one of only two Chartered Professional Accountants (CPA) of Canada accredited master's degree programs in accounting in Western Canada and the only one in Saskatchewan. CPA Canada recently revised their competency map, and beginning 2027, will be delivering an updated program to align with the new competencies. The MPAcc program has been revised to ensure alignment with the educational and certification requirements of the profession. Through this revision, the MPAcc program has been strengthened in its alignment with USask's mission and vision and will continue to prepare learners for a rigorous, collaborative, comprehensive, and diverse educational experience. In addition to curricular changes, minor admission requirements revisions are being proposed. The expected implementation of the new curriculum is May 1, 2027. The revised admission requirements will be effective for the 2028-29 application cycle.

The Graduate Programs Committee reviewed the replacement program proposal and noted their appreciation for the clarity of the proposal. Members had questions about students' progression in program, support for students who are struggling in program, and the transition plan for students who may need to retake courses. The proponents addressed the committee's points thoughtfully and thoroughly, and have added a progression plan to the program, as reflected in the revised catalogue entry. The Graduate Programs Committee approved the replacement program on September 8, 2026, with minor revisions approved by the committee chair on September 18, 2026.

MOTION: "To recommend that the Academic Programs Committee of Council approve the Master of Professional Accounting replacement program, effective for 202705."**Mondal/Ferrari – CARRIED unanimously**

Attached please find the proposal for the Master of Professional Accounting replacement program.

If you have any questions, please contact the Academic Affairs Specialist at gradprograms.academicaffairs@usask.ca.

Proposal

Title of new or replacement graduate program: Master of Professional Accounting			
Degrees Master of Professional Accounting			
Fields of study Accounting			
Concentration (i.e. option, specialization within a major, themes, streams, focus, etc.): n/a			
Intended Length of the Program: 2 Years	Number of Credit Units: 39	Program Structure (thesis based, course based, or project based) Course Based	
Academic Unit (unit offering the program): College of Graduate and Postdoctoral Studies			Proposed date for intake of students: Spring 2027
Contact person name Britney Bergermann		Email Bergermann@edewards.usask.ca	

Proposal Submission

BACKGROUND

The Master of Professional Accounting program began in 1998 and has provided advanced, professional accounting education to over 1,500 students over 25+ years. This professional degree program is highly driven by the accounting industry and standards and has adapted through the years to remain a leader in education for the professional CPA designation. In 2022, Chartered Professional Accountants (CPA) Canada released **Competency Map 2.0** (CM2.0), the updated visionary outline detailing the skills and competencies required to obtain the CPA designation. Beginning in 2027, CPA Canada will be delivering the new CPA Professional Program to align with CM2.0. The components of this program include updated module curriculum, exam structure, and practical experience requirements.

The structure of the new CPA Professional Program is as follows:

Candidates admitted to the CPA PP must complete the following, in the specified order:

- *Foundational Development Module*
- *CPA Core Module*
  - *Professional Exam Part 1*
- *CPA Leadership Module*
  - *Professional Exam Part 2*
- *Practical Experience - 24 Months of Approved Practical Experience*
- *CPA Professional Readiness Module*

- *Professional Exam Part 3*

Successful completion of all modules, practical experience, and professional exams will lead to a candidate receiving the CPA designation.

The implementation of the changes in CM2.0 and the CPA Professional Program requires CPA accredited graduate programs to modify content to remain aligned with the education and certification requirements of the profession.

RATIONALE

The value proposition brought forward in the Master of Professional Accounting (MPAcc) program changes of 2013, and maintained in the updates through 2019, provides a foundation for the proposed changes today. The MPAcc program continues to be a professional masters' degree that seeks to (1) educate students on accounting knowledge at the graduate level, (2) train students for successful entry into the accounting profession by providing relevant skills, and (3) develop students into well-rounded business professionals, positioned for long-term career success.

- Corollary: "MPAcc is not a CPA preparatory program." While curriculum and course content are highly influenced by the industry standards and competencies outlined by CPA Canada to obtain the professional designation, MPAcc is designed to provide content beyond minimums required. MPAcc graduates will possess a comprehensive, well-rounded knowledge of accounting, more than the minimum required by CPA PP, and will be well prepared to sit for the certification exams but will also have the knowledge and skills to advance in multiple directions in their professional careers over the long-term.

Over the 25+ years of delivery, MPAcc has been modified to maintain accreditation through previous changes to the CPA profession and must do so again to continue providing approved education for the industry. As the longest standing accredited graduate accounting program in Western Canada, adapting to these changes is fundamental in maintaining accreditation, reputation, enrolment, and relevance within the educational and professional areas of accounting.

The changes to the MPAcc program as specified in the ***Summary of Replacement MPAcc Program for 2027 and thereafter*** would qualify it as a replacement program due to the number of courses being added, changed, or removed. These changes will align the curriculum with the changes and additions in CM2.0. Additionally, these changes will strengthen program alignment with the mission and vision of USask and Edwards School of Business, notably in regard to the vision of being an outstanding institution of research, learning, knowledge-keeping, reconciliation, and inclusion with and by Indigenous peoples and communities. MPAcc will continue to be an example of how Edwards School of Business prepares learners that the world needs through a rigorous, collaborative, and diverse educational experience will providing a professional education for the accounting industry.

The replacement MPAcc program will continue to target students with diverse backgrounds from USask and other postsecondary institutions. As a graduate program, the target audience is undergraduate students, both domestic and international, who are completing or have obtained a 4-year bachelor's degree and the appropriate prerequisite topics in Canadian accounting principles. The MPAcc program strives to attract high-achieving candidates, demonstrated by attainment of grades exceeding the minimum requirements of the prerequisite education.

The Master of Professional Accounting program is unique in Saskatchewan. In Western Canada, MPAcc is one of only two CPA-accredited master's degree programs in accounting. The other comparable program in this context is the MAcc program at the University of Alberta, which has a quite restricted capacity for enrolment. MPAcc is notably the larger and longer-running program of the two and strives to be visionary in its delivery. MPAcc is often noted at

the Western and National-CPA level as a leader in graduate level education in accounting – in regard to curriculum, rigor, and program format. MPAcc currently is minimally impacted by the University of Alberta program. It is important for the University of Saskatchewan to continuing providing a program that fills the demand for advanced accounting education in Western Canada. Falling behind in accreditation and adapting to changes in the industry can result in a significant loss of enrolment and program reputation.

While the market is quite saturated in Ontario and Quebec in regard to accredited programs, the MPAcc program is primarily catered to students in Western Canada and is not impacted by the Ontario/Quebec market. Historically, MPAcc has consistently had a student from Atlantic Canada every couple of years. Atlantic Canada is limited with only one accredited program, which provides a unique target market that has been explored in the past two years.

Although offered in a notably different format, pathway, and extent of content, CPA PEP is recognized as a competitor program within the context of advanced accounting education opportunities. CPA PEP has virtually no limit on enrolment and is significantly lower cost as a professional designation pathway. With the shift in programming from CPA to the new Professional Program, there is a refreshed opportunity for MPAcc to attract students to the university's pathway towards the professional designation.

DESCRIPTION OF THE PROGRAM

College Services and Resources
The proposed replacement program will fit into the existing structure of service and support for MPAcc. Notably, the replacement program does not change the current demand for resources on academic advising, admission processing, supervision and monitoring of graduate students, number of full-time staff members, or faculty members needed to teach the courseload each year. The current program is administered by the Professional Accounting Programs office, consisting of three full-time staff members: Professional Accounting Programs Director, Professional Accounting Programs Coordinator, and MPAcc Program Advisor.

Delivery Model
The Replacement Program will continue with course delivery exclusively in the Spring and Summer terms annually. There are no courses or mandatory components during the remainder of the Academic Year. This will be a course-based master's degree. Courses are designed to follow the Open Learning format through the Spring and Summer terms. Delivery dates, add/drop deadlines, and final assessment periods do not align with the standardized term dates. This model allows for appropriate flexibility in course delivery for pacing of content and the ability to provide balance in assessment dates/periods between courses running concurrently.

The replacement program will be delivered in person at the USask campus. This is consistent with current program delivery. The in-person nature of the program is a draw for prospective students and is integral to the collaborative and intensive nature of the course curriculum and learning environment.

The program supports diversity of learning through the inclusion of diverse content, providing diverse means of engagement (interactive activities, group discussions, online content, etc.), and variety of instructional approaches via diversity of faculty throughout the degree. Much of the curriculum is taught through case-based learning, which a common practice in business and directly relevant to the format that students will see on their future CPA certification exams. There are restrictions to flexibility of study and program design, which are influenced by the requirements of the CPA educational pathway and professional requirements.

Student Support

In support of the condensed delivery model and pace of the program, there are supports offered by both faculty and program staff to assist students. All students have access to office hours throughout each course. In addition to standard weekly office hours, instructors are strategically available for additional hours following grade releases on course work and leading into major assessments. Students who have received a grade of concern, typically below passing rate, are directly encouraged by instructors to take part in office hours. MPAcc courses also utilize a pool of employed markers who are MPAcc alumni. These markers are trained and paid to assist in grading assignments and providing detailed written feedback for all students, providing actionable strategies or techniques for improvement. This is provided with their grade, so students quickly have feedback to use for improvement on the next graded opportunity.

If a student repeatedly receives a grade below passing in a course *or* does not pass a midterm examination in a course, they will be contacted by the program Director for a meeting. This meeting is supportive and exploratory, focused on identifying strategies for improvement or additional supports that would be beneficial for the student to improve for the remaining assignments or assessments in the course. These meetings often identify study techniques that could be more beneficial, a need to utilize office hours with instructors more effectively, strategies for interpreting and applying feedback received on graded work, or opportunities for support from other units on campus (e.g. Library, Access and Equity Services, Counselling Services, Residence Services, etc). The MPAcc office, staffed by the Professional Accounting Programs Coordinator and the MPAcc Program Advisor, provide day to day support for students. Students who receive low grades often will reach out to the MPAcc office as the first point of contact, in which the staff members provide general guidance and support. Additionally, they will connect the student to instructors, the program Director, and USask support services where relevant.

Experiential Learning

This program does not include notable experiential learning opportunities. With the CPA certification, candidates are required to complete 24 months of approved work experience as part of their pathway to the designation. This is reported to and administered by CPA provincial bodies.

Residency Requirement

Residency in Saskatchewan is required for the duration of the graduate program. This is an 8-month residency requirement over the two years.

Funding and Tuition Model

Consistent with the past few years of the existing program, it is recommended there is no increase in tuition rate in the transition to the replacement MPAcc program. There is no external funding for operation of this program or student enrolment. Tuition is to remain at a program rate of $30,000 CAD (domestic) and $67,500 CAD (international), with equal portions paid between Year 1 and Year 2. It is also proposed that there are no tuition increases for the first 5 years of the replacement program (2027/28 - 2031/2032 academic years, inclusive). This is strategic in building enrolment in the initial years while establishing quality and early success of the replacement program.

As outlined in the Rationale, CPA PEP is a significant competitor program, in that students of the target audience are typically choosing between PEP and MPAcc. At $30,000 tuition compared to the $10,000 cost of CPA PEP, our demand is significantly impacted. Since the big tuition increase in 2019 (increasing from $20,000 to $30,000 program cost) enrolments in the current program have steadily decreased from cohorts of 80 to consistently near 40 annually. It can be noted that overall revenue of the program was higher at the lower tuition and higher enrolment rate. With the changing CPA Professional Program, prospective students will be extra cautious with

purchasing decisions and an increase in tuition could pose further financial barrier to enrolment in the Master of Professional Accounting program.

Curriculum

The learning outcomes and program competencies are strongly informed by the direction and expectations of CPA Canada. The curriculum map (Appendix A) outlines the courses, prerequisites, and learning experiences of the proposed program. Appendix B details the CPA competency mapping for the proposed replacement program.

Grading

With much of the curriculum taught through case-based learning, MPAcc courses will utilize a unique grade scale for case assessments included in MPAC courses. These cases will be Professional Final Exam (PFE) style, utilizing the grade scale developed by CPA. The grade scale is based on the level to which the student addresses and answers an assessment opportunity for the business case.

The scales below outline the grade structure for PFE-style case grades. The Nominal Competence (NC) grade percentage is higher in Year 1 courses (course numbers 84X) than in Year 2 courses (course numbers 87X). This is to increase opportunities for success in the advanced topics as skills develop over the two years. The Year 2 scale reflects the percentages used by CPA for case-based examinations and assessments.

YEAR 1 PFE-STYLE CASE GRADING SCALE	YEAR 2 PFE-STYLE CASE GRADING SCALE
Not Addressed (NA) - 0%	Not Addressed (NA) - 0%
Nominal Competence (NC) - 45%	Nominal Competence (NC) - 40%
Reaching Competence (RC) - 75%	Reaching Competence (RC) - 75%
Competent (C) - 90%	Competent (C) - 90%
Competent with Distinction (CD) - 100%	Competent with Distinction (CD) - 100%

Program Evaluation

Program success is to be initially evaluated on quantitative criteria of number of enrolled students, number of students successfully completing all courses in the year, and the pass rate on the first CPA Professional Exam (Core Licensure, September 2027). Target numbers are:

- Intake of 45+ Year 1 students in 2027 with continual increase in enrolment in the following years. Based on recruitment and admission trends seen for the 2026 intake, it is anticipated that 2027 will see a small dip in enrolment (from the current 50 Year 1 enrolment) due to program changes, but then a gradual steady increase beginning with the 2028 intake, through to 2033, up to the target 60 students per cohort.
- Maintained retention/progression rate of 90%, defined as students successfully completing all Year 1 courses in their first year of enrolment and progressing to Year 2 in the following year). This target is consistent with the current program. Of the students not progressing past Year 1 in their first year of enrolment, most return the following year to repeat the courses they were previously unsuccessful in before moving into Year 2 in the following program year. Retaking MPAC courses includes payment of tuition and fees to do so, contributing to tuition revenue annually.
- Pass rate of 75%+ on the new CPA Core Licensure exam. This is consistent with the first-time writer pass rate of MPAcc over the past 3 years.

Qualitative evaluations will be conducted with both students and faculty annually through surveys, small group discussions, and focus groups. This will provide qualitative and anecdotal feedback on aspects of the program culture, perceived level of difficulty, course schedule, new course formats, etc. This is to be completed with students annually at the end of the MPAcc term. Feedback from instructors will be gathered throughout the program and at the completion of the Spring/Summer term annually.

Accreditation

The MPAcc program will maintain its accreditation with the CPA Western School of Business. CPAWSB and CPA Saskatchewan are supportive of the proposed replacement program. At this time there is no formal timeline for review as required by CPAWSB. Previous standard review has been every 5 years, with an annual review of the program pass rates. The MPAcc program and Edwards School of Business will align with all new review and reporting requirements as they are announced in order to maintain accreditation.

PROGRAM REVIEW & CONSULTATION

The implementation of the new CPA Professional Program has been in process since the publication of CM2.0 in 2022. In knowing that the changes were forthcoming, the Master of Professional Accounting program has engaged in discussion and review of the existing program in anticipation of modification for 2027 and thereafter. The proposed program will replace the existing program delivery and format of the Master of Professional Accounting program. There is no proposed program transferability from other USask or external programs, which is consistent with the existing MPAcc structure.

The following design philosophy guided the review of the existing program and the development of the proposed program changes.

- That, the MPAcc program continues to offer a graduate level treatment of the discipline of accounting in that the content is at a deeper level than is covered in an undergraduate degree and that breadth of the topics span and exceed the coverage appropriate in an undergraduate course.
- That the MPAcc program prepare its graduates for the required certification examinations of CPA Canada by meeting or exceeding the learning outcomes and goals for all examinable topics as outlined in the CPA-Competency Map.
- That the MPAcc program format facilitates separation of work and educational periods, which align with seasonal downtimes for CPA candidates, supporting enrollment of students working in industry and public accounting.
- That the MPAcc program is a Professional Master's program in that it provides a deep exposure to accounting and the academic element of discipline, in topics beyond those for CPA certification, and it is the preparation for entry into the profession both from a certification and professional transferrable skills standpoint.

Under the leadership of the Professional Accounting Programs Director, the following process was implemented.

- Preparation of a synthesis of the responses from the annual surveys of students regarding the MPAcc program structure, content, and delivery.
- Benchmarking the MPACC program requirements with similar post-secondary accounting programs at competitor schools, like Alberta, Carleton, and Schulich, with the understanding that other accredited programs will presumably be changing as well to align with the new CPA requirements.

- Compiling four years of history on the CFE with regard to success rates of first-time writers from MPAcc in comparison to National Pass Rates. National Rates include candidates from both CPA PEP and other Accredited Programs.
- Assembling extensive information on the details of the new CPA CM2.0, CPA PP program, certification exam formats, and the implementation timeline and process.

This process revealed specific areas to be considered in addition to the competency map requirements:

- Students and faculty identified that the current program provides high level of preparedness for candidates writing the CFE. The majority of students specify the preparedness that the program offers as the aspect they were most satisfied with at the end of the program. They also report that the program provides reasonable educational challenge for a professional master's degree. This is supported by first-time writer pass rates for MPAcc graduates, which have consistently been higher than that of the national average.
- Delivery of a single Management Accounting-focused course in Year 2 was noted as a weak point in the curriculum based on student and faculty feedback. As a significant area of importance in the CFE and competency map, there is support for expanding the curriculum in this area.
- The timing of the program delivery (May through August for two consecutive years) is noted as a major positive factor for students choosing to pursue MPAcc. In-person delivery is continually identified as a significant benefit of the program, tied to quality of instructors, opportunities for connection and networking with diverse peers, and separation of work and study periods.
- Over 80% of respondents on student surveys annually report that they would highly recommend the current MPAcc program to others or already have done so.
- Course content beyond the CFE competencies is valued in it that it allows MPAcc to be a degree program (in comparison to other graduate certificates or diplomas), it provides opportunities for further advanced education or skill specialization in career paths, and it includes curriculum not available through competitor programs (e.g. a course dedicated to research in the accounting field).

This extensive information set informed the review process undertaken and the ensuing recommendations. Guided by the design philosophy of the program as outlined, the Professional Accounting Programs staff, along with faculty of the department, thoroughly examined the course content, course sequencing, program delivery, professional development opportunities, and structure of services and support for students. This resulted in the proposed changes for the Replacement Program, which support cohesive breadth and depth of topic coverage, minimizing redundancies in and overlap of content coverage across related courses, introduction of new courses and curriculum to support degree of alignment with the learning expectations outlined in CM2.0, and modifications to course sequencing and inclusion of professional development content to align with new certification exam structure and career readiness.

It can be noted that several aspects of the current program will not change in the replacement program. This is based on evidence of success over several years and supported by the results of the consultation and review process. Program aspects that will not change include admission requirements and admission review processes, overall program format of Spring/Summer delivery, inclusion of curriculum beyond that which is required for CPA certification, level of rigor in course delivery and assessments, inclusion of social and professional events for student networking, and in-person program delivery.

SUMMARY OF REPLACEMENT MPACC PROGRAM FOR 2027 AND THEREAFTER

The following proposal outlines changes to be in effect for the Spring 2027 intake and thereafter for the Master of Professional Accounting program. This includes transitional planning for students currently enrolled in the MPAcc program, with the final intake for the existing program being Spring 2026. A detailed transition plan has been included in this package in Appendix C.

Current Program

YEAR 1

Existing Course Number, CU, Title	**Status in Replacement Program**
MPAC 831.3 Strategy and Governance	Moved to Year 2 [MPAC 872.3, no curriculum changes]
MPAC 833.4 Financial Reporting and Analysis	-1 cu, minor curriculum changes [MPAC 843.3]
MPAC 835.3 Assurance	No changes [MPAC 844.3]
MPAC 837.3 Advanced Finance	Moved to Year 2 [MPAC 872.3, no curriculum changes]
MPAC 839.3 Advanced Taxation	Deleted
MPAC 992.3 Research - Project	Moved to Year 2, name and course description changes [MPAC 991.3]
GPS 960.0 Introduction to Ethics and Integrity	No changes

YEAR 2

Existing Course Number, CU, Title	**Status in Replacement Program**
MPAC 851.4 Advanced Management Accounting	-1 cu, minor curriculum changes [MPAC 871.3]
MPAC 853.3 Advanced Financial Reporting	Deleted
MPAC 855.3 Advanced Assurance	Deleted
MPAC 858.3 Advanced Financial Planning	Deleted
MPAC 891.3 Integrative Capstone	Deleted
MPAC 892.3 Integrative Capstone 2	Deleted

Replacement Program

YEAR 1

Proposed Course Number, CU, Title	**Status in Replacement Program**
MPAC 841.3 Management Accounting & Non-Financial Measures	NEW
MPAC 842.3 Advanced Taxation	NEW [Prev. MPAC 839.3 *and* MPAC 858.3]
MPAC 843.3 Financial Reporting and Analysis*	NEW [Prev. MPAC 833.4]
MPAC 844.3 Assurance*	No changes [Prev. MPAC 835.3]
MPAC 845.3 Integrated Financial Reporting & Assurance	NEW
MPAC 846.3 Integration & Analysis	NEW
MPAC 847.3 Emerging Topics 1	NEW
GPS 960.0 Introduction to Ethics and Integrity	No changes

YEAR 2

Proposed Course Number, CU, Title	**Status in Replacement Program**

MPAC 871.3 Advanced Management Accounting	NEW [Prev. MPAC 851.4]
MPAC 872.3 Strategy and Governance	Moved from Year 1 [Prev. MPAC 831.3]
MPAC 873.3 Advanced Finance	Moved from Year 1[Prev. MPAC 837.3]
MPAC 876.3 Analysis & Professional Skills	NEW
MPAC 877.3 Emerging Topics 2	NEW
MPAC 991.3 Accounting Research	Moved from Year 1 [Prev. MPAC 992.3]

Courses with 'no changes' or 'moved from Year 1' still have changes to the designated Course Numbers in the replacement program.

PROGRAM PROGRESSION POLICY

Students in the MPAcc program must achieve a minimum of 60% in each course to earn course credit and progress through program completion. All Year 1 courses must be completed with a passing grade before a student can enrol in the designated Year 2 courses.

Rationale

This policy is consistent with the progression policy of the current Master of Professional Accounting program. If students are unsuccessful in attaining a passing grade for the course, they will be required to repeat the course in the following Spring/Summer term when it is next offered. Additionally, they will be unable to progress to courses in Year 1 that require the failed course as a prerequisite during the term in which it has been initially attempted.

A modified schedule which includes some Year 1 courses and some Year 2 courses in the next year is not viable, as all MPAC courses are Open Learning with unique timelines and course schedules within the Spring/summer term. There are significant course schedule conflicts between the Year 1 and Year 2 courses. Additionally, the curriculum and course content in the Year-2-designated courses is a continuation of the knowledge developed through the entirety of the Year 1courses. Concurrent enrolment does not ensure appropriate prerequisite knowledge has been obtained prior to advancing.

There are no supplemental examinations or course offerings available to students who are unsuccessful in a course. Due to the condensed course and program delivery timeline within the Spring/Summer term, there are not resources available to support delivery of supplemental course work within the program schedule, as it would further impede upon their progress in the courses.

YEAR 1 COURSES

MPAC 841.3 Management Accounting and Non-Financial Measures

This course focuses on the use of management accounting information and data analytics to support managerial planning, control, and decision-making. Topics include types of analytics and their application to business decisions, data accuracy and reliability, budgeting and forecasting, variance analysis, and breakeven analysis. Students will evaluate financial and non-financial performance measures and assess their role in measuring organizational performance.

MPAC 842.3 Advanced Taxation

This course examines the purpose and policy foundations of tax legislation and its impact on business and government revenue. Students develop practical skills in routine corporate income tax calculations and evaluate the

financial statement implications of taxation. The course also focuses on measuring the impact of tax planning opportunities, applying GST rules and assessing their operational effects, and understanding anti-avoidance provisions to distinguish legitimate tax planning from impermissible tax avoidance within a professional and ethical framework.

Equivalent courses: Completion of both MPAC 839.3 and MPAC 858.3

MPAC 843.3 Financial Reporting and Analysis

Develops an in-depth understanding of IFRS (International Financial Reporting Standards) and ASPE (Accounting Standards for Private Enterprises), including the underlying principles upon which the standards were developed. Students are expected to attain the competencies required of an entry-level CPA (Chartered Professional Accountant).

Equivalent courses: MPAC 833.4

MPAC 844.3 Assurance

Aims to develop knowledge of financial statement auditing concepts and practices, enhance critical thinking and analytical skills to support decision making, develop awareness of relevant auditing issues and future developments in the field, and develop other relevant knowledge, behaviors, and skills (e.g., adherence with professional codes of conduct, development of communication skills).

MPAC 845.3 Integrated Financial Reporting and Assurance

This course examines advanced issues in financial reporting and assurance with an emphasis on professional judgment in complex audit environments. Topics include engagement acceptance and planning, fraud risk, internal controls, and the financial reporting framework, along with in-depth risk assessment and procedures to address identified risks. Students will evaluate ineffective controls, unexpected findings, and the sufficiency and reliability of audit evidence.

Equivalent courses: Completion of both MPAC 853.3 and MPAC 855.3

Prerequisite: MPAC 843.3 and MPAC 844.3

MPAC 846.3 Integration and Analysis

The content from Management Accounting, Financial Reporting, Assurance, and Taxation will be reviewed, and their interrelationships highlighted. A variety of pervasive skills expected from entry-level professional accountants will be reinforced in the context of solving client problems. This course will reflect the assessment methodology and format of the Chartered Professional Accountant Professional Examination Part 1 (CPA Core).

MPAC 847.3 Emerging Topics I

This course examines emerging issues in professional accounting, emphasizing value creation and value propositions in modern organizations. Students apply economic and statistical concepts to support decision-making and risk analysis, while exploring the legal and regulatory environment and its impact on professional judgment and legal risk.

YEAR 2 COURSES

MPAC 871.3 Advanced Management Accounting

This course focuses on the vital role that modern management accounting information plays in running a business in today's economy in the context of performance management and leverages technical management accounting techniques that are used to make strategic operational business decisions.

Equivalent courses: MPAC 851.4

Prerequisites: MPAC 841.3, MPAC 842.3, MPAC 843.3, MPAC 844.3, MPAC 845.3, MPAC 846.3, MPAC 847.3

MPAC 872.3 Strategy and Governance

The course provides MPAcc students with a hands-on opportunity to improve their ability to: 1) Diagnose organizational value creation drivers and issues impacting its' performance. 2) Develop value propositions, revenue and pricing models to enhance performance. 3) Identify and mitigate organizational risks. 4) Improve the organization's governance. 5) Develop long-term, sustainable strategies including an implementation plan. This class will also discuss the use of AI in Strategy and Governance.

Prerequisites: MPAC 841.3, MPAC 842.3, MPAC 843.3, MPAC 844.3, MPAC 845.3, MPAC 846.3, MPAC 847.3

Note: Students with credit for MPAC 831 will not receive credit for this course

MPAC 873.3 Advanced Finance

Using the framework of financial valuation as an organizing tool, key topics from corporate finance are discussed including risk, return, capital-budgeting, capital structure and payout policy and valuation under leverage. Alternative approaches to valuation, real and financial options financial forecasting and models are also considered.

Prerequisites: MPAC 841.3, MPAC 842.3, MPAC 843.3, MPAC 844.3, MPAC 845.3, MPAC 846.3, MPAC 847.3

Note: Students with credit for MPAC 837 will not receive credit for this course

MPAC 876.3 Analysis and Professional Skills

The content from both year 1 and 2 courses will be reviewed, and their interrelationships highlighted. A variety of pervasive skills expected from entry-level professional accountants will be reinforced in the context of solving client problems from a leadership and strategic lens. This course will reflect the assessment methodology and format of the Chartered Professional Accountant Professional Examination Part 2 (CPA Leadership).

Prerequisites: MPAC 841.3, MPAC 842.3, MPAC 843.3, MPAC 844.3, MPAC 845.3, MPAC 846.3, MPAC 847.3

MPAC 877.3 Emerging Topics II

This course explores emerging topics affecting the accounting profession, with a focus on organizational behavior and decision-making within complex organizations. Students examine how technology, information systems, and business processes influence organizational performance, control, and professional judgement. The course emphasizes equity, diversity, and inclusion, while also paying particular attention to Indigenous peoples and perspectives. Through discussion of contemporary issues and real-world applications, students develop the ability to integrate behavioral, technological, and social considerations into responsible and effective accounting practice.

Prerequisites: MPAC 841.3, MPAC 842.3, MPAC 843.3, MPAC 844.3, MPAC 845.3, MPAC 846.3, MPAC 847.3

MPAC 991.3 Accounting Research

This course provides students with an opportunity to develop insights into the academic research process. Critical assessment of assertions and reliability of evidence underlying professional and academic questions will enable students to broaden their professional scepticism enabling informed use and appreciation for accounting research.

Equivalent courses: MPAC 992.3

Prerequisites: MPAC 841.3, MPAC 842.3, MPAC 843.3, MPAC 844.3, MPAC 845.3, MPAC 846.3, MPAC 847.3

COURSES TO BE DELETED

MPAC 831.3 Strategy and Governance

MPAC 833.4 Financial Reporting and Analysis

MPAC 835.3 Assurance

MPAC 837.3 Advanced Finance

MPAC 839.3 Advanced Taxation

MPAC 837.3 Advanced Finance

MPAC 851.4 Advanced Management Accounting

MPAC 853.3 Advanced Financial Reporting

MPAC 855.3 Advanced Assurance

MPAC 858.3 Advanced Financial Planning

MPAC 891.3 Integrative Capstone

MPAC 892.3 Integrative Capstone 2

MPAC 992.3 Research – project

EDWARDS
SCHOOL OF BUSINESS
UNIVERSITY OF SASKATCHEWAN

Dean'sOffice
Phone:306-966-4786 Fax:306-966-5408

February 26, 2026

Academic Programs Committee
College of Graduate and Postdoctoral Studies
University of Saskatchewan

Dear Members of the Committee,

As part of the Academic Programs Administrative Consultations process, the Edwards School of Business Dean's office has received a detailed document outlining the proposed changes to the current Master of Professional Accounting (MPAcc) program. I am pleased to offer my strong support for the proposed replacement MPAcc program at the Edwards School of Business. The proposed changes and enhancements represent a thoughtful and strategic response to evolving professional standards, student needs, and the broader educational priorities of Edwards School of Business and the University of Saskatchewan. The MPAcc program is one of the Edwards signature programs and nationally recognized throughout academia and the CPA profession.

The proposed program changes directly advance the mission of Edwards to enable learners to become socially conscious professionals through transformative educational experiences and to create knowledge that positively impacts business and communities in Saskatchewan and beyond.

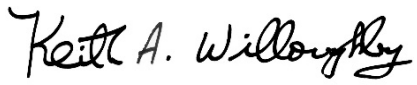
Specifically, the proposed replacement program strengthens transformative learning experiences by incorporating updated competencies, experiential learning, and professional skill development aligned with evolving CPA requirements and evolving accounting practice. It enhances community and industry impact through close alignment with professional standards and employer expectations, ensuring graduates contribute meaningfully to organizations in their professional capacities. The addition of new curriculum also increases the program focus on inclusivity and reconciliation commitments.

The proposed program also aligns with enrolment objectives of Edwards School of Business. The revisions will increase the program competitiveness and recruitment appeal by ensuring alignment with the forthcoming CPA education program changes and evolving professional expectations and maintaining accreditation with CPAWSB and CPA SK.

The changes will ensure that the Master of Professional Accounting program remains responsive, relevant, and innovative. Implementation of the new program in 2027 also aligns with the launch of the new CPA Professional Program. The Edwards School of Business strongly supports the proposal and implementation timeline. We are excited to see the program continue to position Edwards as a leader in the advanced accounting education environment in Canada.

Thank you for your consideration.

Best regards,



Keith A. Willoughby, Ph.D.
Dean
Professor, Department of Finance and Management Science
Edwards School of Business, University of Saskatchewan
Saskatoon, SK S7N 5A7
E-mail: willoughby@edwards.usask.ca

Academic Programs Administrative Consultations

Checklist of consultations to be completed before a submission can be reviewed by the Academic Programs Committee of Council:

Required Consultation/Office	Required Documentation for APC Submission
1. Provost (Financial Implications) Strategic Finance Office Review (Tuition and Fees) Contact: Kyla Shea	Memo of approval from Provost Office
2. Consultation with Registrar Contact: Seanine Warrington	Consultation with the Registrar Form and CWR Cover Sheet (completed by the Registrar's Office)
Items 3-7 can be completed simultaneously	
3. Graduate Programs Admission Consultation (See appendix I) All Graduate Programs are to go through the College of Graduate and Postdoctoral Studies. **Contact:** Chelsea Smith: (**gradprograms.academicaffairs@usask.ca**)	
4. Initial Consultation with Space Planning (Teaching Space and Administrative Space) **Contact: space.management@usask.ca**	Memo from Space Planning
5. **Initial Consultation with Library** **Contact: Your College/Unit Librarian**	Library Requirements Form (completed by the librarian)
6. **Initial Consultation with ICT** **Contact: Your College/Unit IT Contact**	Memo from ICT
7. Program Consultations and Letters of Support (internal and external stakeholders and students)	List of Consultations and supporting memos (not email strings)
Approvals	
College Faculty Council Approval or equivalent	Include the motion carried at the Approval Meeting.
Graduate Programs Committee	Include the motion carried at the Graduate Programs Committee meeting.
Governance Approval (APC, Council; possibly Senate)	

Note: The Academic Programs Committee is responsible for evaluating the academic quality of a program. Approval of a program at APC and Council does not imply approval of required resources (faculty complement, additional space requirements, etc.). Academic units are 1. responsible to implement these programs within the resources available including any incremental tuition generated.

UNIVERSITY OF SASKATCHEWAN

PROVOST & SFO CONSULTATION

To: Academic Programs Committee of Council

From: Kyla Shea, Academic Programs and Planning Specialist

Date: June 15, 2026

Re: Master of Professional Accounting program renewal

SUMMARY

The Provost and Strategic Finance Offices have reviewed and endorsed the proposal as proposed. The purpose of the review was twofold:

1) to understand the potential impact of the change on the program enrolment and alignment to the college/school strategic enrolment plan.
2) To understand the financial implications of the proposed change and the impact on the college / school financial situation.

Date:	Reviewed By:	Communicated By:
June 15, 2026	Loleen Berdahl, Acting Deputy Provost	Kyla Shea

Consultation with the Registrar (CWR) – Proposal Highlights

Title of Proposal: Replacement Program for the Master of Professional Accounting (M.P.Acc.) Course-based Program

General Description: The proposed replacement program aligns with new curriculum, examination, and practical experience requirements established by the Chartered Professional Accountants (CPA) of Canada. The total number of credit units will increase to 39 from 38. Students admitted in 2027-28 will follow the new program, while those admitted prior to this year will complete the program to which they were admitted. Included in the proposal are minor changes to the program's admission requirements, including the requirement to submit a personal statement and a CV.

Degree College: College of Graduate and Postdoctoral Studies

College Approval: Graduate Programs Committee approval, September 11, 2026

Effective Term: The new curricular requirements will be implemented in the 2027-28 Catalogue (effective May 2027). Admission for the 2027-28 cohort began in December 2025. Per USask policy, all students in a cohort must be admitted under the same requirements and rules. As a result, the revised admission requirements will first take effect in the 2028-29 admission cycle.

Course implications

- MPAC course label will be retained.
- Involves new, deleted, and modified courses.

Registration and classes

- No changes to the class time slots, terms, and sessions.
- No lab and classroom scheduling concerns because class schedule remains the same.
- Completion time remains unchanged and is estimated to be 2 years.

Convocation

- No new hood is required.
- First graduates of the revised program are expected in Fall 2029.

Financial and Budget

- The tuition rate remains unchanged: $30,000 CAD (domestic) and $67,500 CAD (international).
- Method of tuition assessment remains unchanged: equal portions are paid between Year 1 and Year 2.
- Provost's Office has endorsed the proposal.

Student Mobility

- Both domestic and international students are admissible.
- Admission requirements will include an up-to-date CV/resume, 3 letters of recommendation, and a personal statement outlining the student's interest in the program.

3. Graduate Admissions Consultation

Contact: Chelsea Smith (**chelsea.smith@usask.ca**), Academic Affairs Specialist, CGPS

Admission requirements for the proposed Replacement Program will remain the same as the current requirements of the Master of Professional Accounting program. These have been outlined below.

Admission Requirements

- A four-year degree, or equivalent, from a recognized college or university
- A cumulative weighted entrance average of at least 70%. The cumulative weighted average will be calculated based on the most recent 60 graded credit units (i.e., the last two years of full-time graded coursework) at the time of application.
- Language Proficiency Requirement: Proof of English proficiency may be required for applicants to graduate programs.
    - A minimum of three consecutive years of full-time study or completion of a graduate degree at a recognized post-secondary institution, where the exclusive language of instruction and examination of the program and/or institution is English; or,
    - Provision of evidence of English language proficiency, using one of the approved tests listed in the English Language Proficiency Policy
- Adequate preparation in Canadian Accounting principles as demonstrated by successful completion of the appropriate university level prerequisite courses as designated by the Chartered Professional Accountants of Canada for entrance into the CPA Professional Program.
- Up-to-date CV/Resume detailing positions held and a description of responsibilities
- A personal statement outlining your interest in the Edwards' Master of Professional Accounting program (maximum one page).
- Three confidential letters of recommendation (minimum two academic)

Admission/Application Documents

- Transcripts/preliminary statement of marks for all post-secondary institutions previously attended
- Up-to-date CV/Resume
- Personal Statement
- CPAWSB Transcript Assessment (if required) - Applicants who have completed their undergraduate studies outside of Canada must have a transcript assessment completed by the CPA Western School of Business. The Transcript Assessment will determine if the courses taken outside of Canada are recognized as equivalent by the CPA Western School of Business, and therefore if they fulfill the pre-requisite courses required for admission to MPAcc. The resulting CPAWSB Transcript Assessment document must be uploaded to the online application as part of the completed Admission Package.
- Proof of English Language Proficiency (if required) - standards and documentation consistent with those set by the College of Graduate and Postdoctoral Studies

Admission Category & Selection Criteria

MPAcc follows a traditional regular admission category. Candidates are assessed on a composite basis in that the Admission Committee or delegate considers all available factors, including admission average, academic achievement in prerequisite courses, relevant work experience, personal statement with the Supplementary Application Form, and letters of reference. As part of this process, an interview may be requested with the

candidate to provide an opportunity to assess additional professional or interpersonal skills that may offset deficiencies in other areas such as academics or no work experience. This review is used to assess an applicant's suitability for full-time graduate-level studies and competitive ranking within the applicant pool.

Academic achievement is heavily weighted in the selection criteria, evidenced by admission average and prerequisite course grades above the required minimums. Candidates with at least four months of relevant work experience will be given preference. There is not a formalized weighting system for applicant review, however it could be considered that 70% of applicant decision-making is concerned with academic achievement. Academic achievement in prerequisite areas demonstrates established foundational knowledge. Due to the technical accounting skills built upon in MPAcc, academic achievement is a direct indicator for potential success in the program. Through the multi-step review and selection process, professional discretion is used to assess all aspects of a candidate's eligibility.

The admission requirements for the program will continue to be available in the University Catalogue and on the graduate student recruitment page for MPAcc (grad.usask.ca). Admission requirements are directly communicated with candidates and target audiences during recruitment initiatives and in response to direct inquiries.

Admission Model

All admission will continue to be direct-entry to the program with the same standards and processes as the existing program. The competitive admission process is used to admit candidates with higher academic achievement and suitability for the program as assessed in the review process. Conditional admission is to be granted to students who are deemed competitive but are still in the process of completing the admission requirements. Candidates granted conditional admission are required to meet all admission requirements prior to their intended start in the program.

Intake & Timelines

The target seat allotment for the program is 60 students for each intake. There will continue to be only one annual intake, in the Spring term. The application window is December 1 – November 30 for the following Spring intake. Although documents may be submitted after the application deadline, they should be submitted no later than November 30th to ensure timely assessment of an application.

Example application timelines:

Applications Open	Applications Close	Admission Term
December 1, 2025	November 30, 2026	Spring (May) 2027
December 1, 2026	November 30, 2027	Spring (May) 2028

These deadlines apply to both domestic and international applicants. This timing is appropriate for international students who may need confirmation of acceptance to the program prior to applying for a study permit and visa. This application timeline supports scholarship timelines, as there are no specific internal or external grants or funding opportunities that have a strong influence on enrolment.

UNIVERSITY OF SASKATCHEWAN

To: Academic Programs Committee
From: Planning, Design and Construction
Date: February 5, 2026
Re: Space Planning Consultation – Masters of Professional Accounting

---

As part of the Academic Programs Administrative Consultations process, Space Planning received a detailed document providing the program curricular changes required by the accreditation body, Chartered Professional Accountants (CPA) and understand the impacts on space.

Impact on Space:

- No new classrooms or teaching locations are required. Classes will use existing classrooms.
- No new faculty or staff positions are being considered to coordinate the program, so no additional workspace is required.
- Any changes to room scheduling will need to be reviewed by the Space Booking office under the Office of the Registrar.

Space Planning does not foresee any changes to the space needs for the MPAcc program as these changes are primarily curricular based changes to meet accreditation. Should the program change in future and additional space is required, it is expected that it will be accommodated within the College's current space allocation. If this is not possible, a formal request for additional space is required.

Sincerely,

Trisha Ottenbreit
Sr. Space Planner
Planning, Design & Construction

MPAcc Program
25 Campus Drive
241 Edwards School of Business
Saskatoon, SK S7N 5A7 Canada
Email: mpacc@edwards.usask.ca

MEMORANDUM

TO: Ann Liang, Assistant Librarian, Edwards School of Business
FROM: Britney Bergermann, Director, Professional Accounting Programs
DATE: December 11, 2025
RE: MPAcc 2027 Program Changes

The Master of Professional Accounting (MPAcc) program, delivered by Edwards School of Business, is in the process of proposing a replacement program, and as such, is seeking consultation and support from the college's library. As context for these changes: MPAcc is accredited by Chartered Professional Accountants (CPA) Canada to deliver the components of the CPA Professional Education Program (PEP). CPA PEP is changing in 2027, and as such, MPAcc will be making the necessary changes to ensure continued alignment with CPA requirements and to remain a leader in accounting education. The following proposal outlines changes to be in effect for the Spring 2027 intake and thereafter for the Master of Professional Accounting program. In addition, 2027 will be a transitional year with delivery of Year 2 of the exiting program and Year 1 of the replacement program.

Current MPAcc library needs primarily consist of access to and use of the CPA Canada Standards and Guidance Collection (Handbook) through the EDU Knotia database. Students access this database between May and August, particularly on examination days, but may use it while studying as well. Some students utilize physical or digital library resources during their research project or use library copies of required course textbooks. Students also occasionally use the library as a study space.

Please note a summary of the changes below:

1) There are modifications to course sequencing, with some courses that have traditionally been offered in Year 1 now occurring in Year 2, and vice versa, and introduction of new courses to replace existing courses.
2) Classes and examinations will continue to occur in person at Edwards School of Business, and we anticipate the number of students to remain consistent with the current program (45-60 students per year).

MPAcc Program
25 Campus Drive
241 Edwards School of Business
Saskatoon, SK S7N 5A7 Canada
Email: mpacc@edwards.usask.ca

As there will be no changes in class delivery, research or resource needs, or number of students, we do not anticipate these changes will have a notable impact on the current college library needs for the Master of Professional Accounting program delivery.

If you have any questions or concerns, please feel free to let us know at your earliest convenience. If, after reviewing the summary of changes, you agree there should be no impact on the college library, we invite you to sign below to acknowledge this consultation.

Ann Liang
_____
Name

Ann Liang
_____
Signature

Thank you,

Britney Bergermann,

BBergermann

MPAcc Program
25 Campus Drive
241 Edwards School of Business
Saskatoon, SK S7N 5A7 Canada
Email: mpacc@edwards.usask.ca

MEMORANDUM

TO: Ryan Diekema, IT Manager/College Coordinator, Edwards School of Business
FROM: Britney Bergermann, Director, Professional Accounting Programs
DATE: December 11, 2025
RE: MPAcc 2027 Program Changes

The Master of Professional Accounting (MPAcc) program, delivered by Edwards School of Business, is in the process of proposing a replacement program, and as such, is seeking consultation and support from the college's IT unit. As context for these changes: MPAcc is accredited by Chartered Professional Accountants (CPA) Canada to deliver the components of the CPA Professional Education Program (PEP). CPA PEP is changing in 2027, and as such, MPAcc will be making the necessary changes to ensure continued alignment with CPA requirements and to remain a leader in accounting education. The following proposal outlines changes to be in effect for the Spring 2027 intake and thereafter for the Master of Professional Accounting program. In addition, 2027 will be a transitional year with delivery of Year 2 of the exiting program and Year 1 of the replacement program.

Current MPAcc IT needs include general IT support for students and faculty, software installation (Surpass SecureClient examination software) on college laptops and computers, and assisting students with installation of said software on their personal computers. MPAcc staff currently are and will continue to be on campus and available during all assessments to ensure smooth delivery of examinations through SecureClient. Students and faculty use and will continue to use USask networks between May and August, with no increase or decrease in network demand and use.

Please note a summary of the changes below:

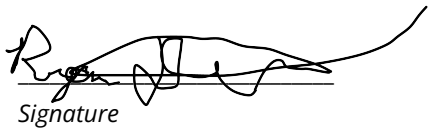
1) There are modifications to course sequencing, with some courses that have traditionally been offered in Year 1 now occurring in Year 2, and vice versa, and introduction of new courses to replace existing courses.
2) Classes and examinations will continue to occur in person at Edwards School of Business, and we anticipate the number of students to remain consistent with the current program (45-60 students per year). So long as CPA Canada continues to administer exams using SecureClient, MPAcc will continue to do the same into the new program.

MPAcc Program
25 Campus Drive
241 Edwards School of Business
Saskatoon, SK S7N 5A7 Canada
Email: mpacc@edwards.usask.ca

As there will be no changes in class delivery, IT usage, or number of students, we do not anticipate these changes will have a notable impact on the current IT needs for the Master of Professional Accounting program delivery.

If you have any questions or concerns, please feel free to let us know at your earliest convenience. If, after reviewing the summary of changes, you agree there should be no impact on the college's IT, we invite you to sign below to acknowledge this consultation.

___Ryan Diekema_____
Name


Signature

Thank you,

Britney Bergermann,



CPA Western School of Business
201, 1074 - 103A Street SW, Edmonton, AB T6W 2P6
T. 1 866 420.2350
www.cpawsb.ca

Institute of Chartered Professional Accountants of Saskatchewan
101 4581 Parliament Avenue, Regina SK S4W 0G3
T. 306-359-0272
www.cpask.ca

December 17, 2025

To Whom it May Concern:

Re: University of Saskatchewan's Master of Professional Accounting (MPAcc) Program

The CPA Western School of Business (CPAWSB) is responsible for delivering the Chartered Professional Accountants Professional Education Program (CPA PEP) and CPA preparatory courses across the four western provinces and three territories. Our mandate is to provide exceptional business and accounting education and to inspire and prepare the CPAs of the future.

The University of Saskatchewan's MPAcc program is a well-established, course-based graduate accounting program that offers a pathway for students to achieve the CPA designation and pursue careers in the accounting industry. The current program has consistently met our accreditation standards and has successfully prepared graduates to excel on the CPA profession's Common Final Exam, as evidenced by their strong pass rates.

The University of Saskatchewan is revising its MPAcc program to align with the updates the CPA profession has made to its professional education program. The University has engaged CPAWSB and CPA Saskatchewan in initial discussions regarding the preliminary proposed changes. Based on these preliminary plans, CPAWSB and CPA Saskatchewan are supportive of the direction of the revised program and look forward to working closely with the University of Saskatchewan to ensure the program continues to be a viable and valuable pathway for future CPAs as the details are finalized.

In line with these preliminary plans, CPAWSB and CPA Saskatchewan are pleased to express our support for the direction of the updated MPAcc program. We believe the proposed revisions will strengthen the development of skilled accounting professionals and contribute to the overall excellence of the CPA profession in Canada. CPAWSB and CPA Saskatchewan look forward to continuing our collaborative relationship with the University of Saskatchewan throughout the program development process to ensure alignment with the upcoming changes to the CPA profession.

Sincerely,

Denise Chan, CPA, CA
Director, Learning Partnerships
CPA Western School of Business

Taryn Emiry, CPA
Director, Member Services
CPA Saskatchewan

CATALOGUE ENTRY

The Master of Professional Accounting Program (M.PAcc.) is an innovative graduate degree program that attracts top-notch accounting students from across Canada and internationally. Created by visionary academics in response to the demand for applied, competency-based training, the program actively involves students through the use of business cases, skills workshops, and other contemporary educational techniques.

Over the course of two Spring and Summer terms, you will complete a comprehensive graduate level accounting program that acts as a proven alternative route for students who are seeking the CPA designation in Canada. We are proud to have a strong history of first-time pass rates from our MPAcc graduates on the ~~Common Final Evaluation (CFE)~~ CPA certification exams. The program also gives students an opportunity to develop an appreciation for the academic research process and academia as a career choice.

Admission Requirements

- Language Proficiency Requirements: Proof of English proficiency may be required for ~~international applicants and for applicants whose first language is not English~~ applicants to graduate programs.
    - A minimum of three consecutive years of full-time study or completion of a graduate degree at a recognized post-secondary institution, where the exclusive language of instruction and examination of the program and/or institution is English; or,
    - Provision of evidence of English language proficiency, using one of the approved tests listed in the English Language Proficiency Policy
- A cumulative weighted average of at least a 70% ~~(U of S grade system equivalent) in the last two years of study (ie. 60 credit units)~~ The cumulative weighted average will be calculated based on the most recent 60 graded credit units (i.e., the last two years of full-time graded coursework) at the time of application.
- A four-year degree, or equivalent, from a recognized college or university
- Adequate preparation in Canadian Accounting principles as demonstrated by successful completion of the appropriate university level prerequisite courses as designated by the Chartered Professional Accountants of Canada ~~Canadian Institute of Chartered Professional Accountants~~ for entrance into ~~their~~ the CPA Professional ~~Education~~ Program.
- Up-to-date CV/Resume detailing positions held and a description of responsibilities.
- A personal statement outlining your interest in the Edwards' Master of Professional Accounting program (maximum one page).
- Three confidential letters of recommendation (minimum two academic)

For more information on language proficiency requirements, see the College of Graduate and Postdoctoral Studies Academic Policies.

Applicants are assessed on a composite basis for admission purposes. Applicants are competitively assessed within the applicant pool for the year they are applying to.

Degree Requirements

All Year 1 courses must be completed with a passing grade before a student can enrol in the designated Year 2 courses

- GPS 960.0 Introduction to Ethics and Integrity
- GPS 961.0 Ethics and Integrity in Human Research, if research involves human subjects
- GPS 962.0 Ethics and Integrity in Animal Research, if research involves animal subjects
- a residency requirement of 8 months

~~38~~ 39 credit units, including:

Year 1

- MPAC 841.3 Management Accounting & Non-Financial Measures
- MPAC 842.3 Advanced Taxation
- MPAC 843.3 Financial Reporting and Analysis
- MPAC 844.3 Assurance
- MPAC 845.3 Integrated Financial Reporting and Assurance
- MPAC 846.3 Integration and Analysis
- MPAC 847.3 Emerging Topics 1

- ~~MPAC 831.3 Strategy and Governance~~
- ~~MPAC 837.3 Advanced Finance~~
- ~~MPAC 992.3 Research – project~~

YEAR 2

- MPAC 871.3 Advanced Management Accounting
- MPAC 872.3 Strategy and Governance
- MPAC 873.3 Advanced Finance
- MPAC 876.3 Analysis and Professional Skills
- MPAC 877.3 Emerging Topics 2
- MPAC 991.3 Accounting Research
- ~~MPAC 853.3 Advanced Financial Reporting~~
- ~~MPAC 855.3 Advanced Assurance~~
- ~~MPAC 858.3 Advanced Financial Planning~~
- ~~MPAC 891.3 Integrative Capstone~~
- ~~MPAC 892.3 Integrative Capstone 2~~

Appendix A – Curriculum Map

	Program Outcomes/ Competencies	Strategic Decision-Making and Problem-Solving	Sustainability and Social Responsibility	Communication	Professionalism and Collaboration	Technological Proficiency	Research and Critical Inquiry	Adaptability and Lifelong Learning	Business Knowledge
	Description of Outcome/ Competency	Focuses on students developing advanced reasoning skills to critically evaluate decisions, considering their ethical, economic, societal, and community impacts. Understanding the organizations' value proposition, risks and risk tolerance to make decisions, mitigate risk and develop strategies to maximize value for stakeholders.	Focuses on students evaluating and addressing the environmental, social, and governance (ESG) impacts of business decisions, advancing Reconciliation, and integrating sustainability into organizational practices. Understanding how we sustain our environment, our people, our organizations and our economy over the long-term using diverse perspectives.	Focuses on students conveying ideas effectively and meaningfully, tailoring their messages to diverse audiences in scholarly, professional, and stakeholder contexts. Convey meaning clearly and succinctly when speaking, presenting and writing, by actively listening, and considering the needs of diverse stakeholders and selecting the most appropriate communication media/technology.	Focuses on students demonstrating professional conduct, leadership development, and collaborative skills in a local and global business context. Demonstrate effective leadership and management by modeling good professional judgement and ethical behavior while collaborating with experts in order to achieve strategically aligned outcomes.	Focuses on students critically analyzing and ethically using data, digital tools, and technology to create effective solutions for complex business challenges. Understanding emerging technologies that support real-time decision making and enable trust in the systems and processes being used.	Focuses on students developing scholarly capabilities to design and execute rigorous research to contribute to academic and professional knowledge. Critique academic articles to understand the research, challenge assumptions and inform decision making.	Focuses on students succeeding in a dynamic business environment while committing to professional growth and continuous learning. Engage in ongoing and continuous learning by critically reflecting on and incorporating feedback from instructors, professional panelists and marking pool Identify personal values, biases and gaps in knowledge through professional development provided by the program	Focuses on students applying core business concepts, frameworks, and theories across functional areas to support informed decision-making in various organizational and global settings. Demonstrate critical thinking, analysis, problem solving, and communication skills used make strategic business decisions using integrated accounting concepts, frameworks and theories.
Course Name, Title and Credit Units	MPAC 841.3 Management Accounting & Non Financial Measures	X	X	X		X			X
	MPAC 842.3 Taxation	X		X		X			X
	MAPC 843.3 Financial Reporting & Analysis	X		X		X			X
	MPAC 844.3 Assurance	X		X		X			X
	MPAC 845.3 Advanced Financial Reporting and Assurance	X		X		X			X
	MPAC 846.3 Integration & Analysis	X	X	X	X	X		X	X
	MPAC 847.3 Emerging Topics 1		X		X	X	X	X	X
	MPAC 992.3 Research - Project		X	X	X		X		
	MPAC 873.3 Advanced Finance	X		X		X			X
	MPAC 871.3 Advanced Management Accounting	X		X		X			X
	MPAC 872.3 Strategy & Governance	X	X	X	X	X		X	X
	MPAC 876.3 Analysis & Professional Skills	X	X	X	X	X		X	X
	MPAC 877.3 Emerging Topics 2		X		X	X	X	X	X

		USask Student Competency (ies) Achieved (EIS, NSR, LT, ADPS, CM, CW)*	Prerequisite(s) and/or Corequisite(s)	Primary Method of Instruction (e.g. lecture, clinical, active learning etc.)	New or Existing Course?	Is this Course within your Academic Unit Authority? (Yes/No) Are the prerequisite(s) within your Academic Unit Authority? (Yes/No)
Course Name, Title and Credit Units	MPAC 841.3 Management Accounting & Non Financial Measures	LT, ADPS	*UG degree + courses as prescribed by CPAWSB	Lecture	New	Yes, if UG is an Edwards Accounting Major
	MPAC 842.3 Taxation	LT, ADPS	*UG degree + courses as prescribed by CPAWSB	Lecture	New	Yes, if UG is an Edwards Accounting Major
	MAPC 843.3 Financial Reporting & Analysis	ADPS	*UG degree + courses as prescribed by CPAWSB	Lecture	Existing	Yes, if UG is an Edwards Accounting Major
	MPAC 844.3 Assurance	ADPS	*UG degree + courses as prescribed by CPAWSB	Lecture	Existing	Yes, if UG is an Edwards Accounting Major
	MPAC 845.3 Advanced Financial Reporting and Assurance	ADPS	*UG degree + courses as prescribed by CPAWSB + MPAC 843.3 + MPAC 844.3	Lecture	New	Yes, if UG is an Edwards Accounting Major
	MPAC 846.3 Integration & Analysis	ADPS	*UG degree + courses as prescribed by CPAWSB	Lecture	New	Yes, if UG is an Edwards Accounting Major
	MPAC 847.3 Emerging Topics 1	EIS, CW	*UG degree + courses as prescribed by CPAWSB	Lecture	New	Yes, if UG is an Edwards Accounting Major
	MPAC 992.3 Research - Project	EIS, NSR, ADPS	* Year 1 MPAcc courses (yellow highlighted courses)	Lecture	Existing	Yes, Yes
	MPAC 873.3 Advanced Finance	LT, ADPS	* Year 1 MPAcc courses (yellow highlighted courses)	Lecture	Existing	Yes, Yes
	MPAC 871.3 Advanced Management Accounting	LT, ADPS	* Year 1 MPAcc courses (yellow highlighted courses)	Lecture	New	Yes, Yes
	MPAC 872.3 Strategy & Governance	NSR, LT, ADPS	* Year 1 MPAcc courses (yellow highlighted courses)	Lecture	Existing	Yes, Yes
	MPAC 876.3 Analysis & Professional Skills	ADPS	* Year 1 MPAcc courses (yellow highlighted courses)	Lecture	New	Yes, Yes
	MPAC 877.3 Emerging Topics 2	EIS, CW	* Year 1 MPAcc courses (yellow highlighted courses)	Lecture	New	Yes, Yes

***Student Competency Legend**

EIS= Engaging in Our Intercultural Society, NSR= Nurturing Successful Relationships, LT= Leveraging Technology, ADPS= Adaptive Design and Problem Solving, CM= Communicating Meaningfully, CW= Cultivating Well-Being

Appendix B – CPA Competency Mapping

Mapping Explanation and Legend

The following appendices outline all competency areas that must be addressed before a candidate is eligible for CPA licensure.

The column headings in the appendices indicate when candidates are expected to be exposed to each competency. *Entry-level* tasks are intended to be covered in undergraduate programs and, as such, are not applicable to the master's-level curriculum. Competencies identified under the *CPA Professional Readiness* column are addressed by the profession after candidates have completed their required practical experience.

The CPA Professional Program (CPP) education component is comprised of four modules: **Foundational Development**, **CPA Core (Common or Licensure)**, **CPA Leadership**, and **CPA Professional Readiness**.

Therefore, the MPAcc program focuses on competencies within the following columns:

- **Foundational Development**
- **CPA Core (Common/Licensure)**
- **CPA Leadership**

Competencies within these categories are delivered through MPAcc coursework over the two-year program. Where applicable, the shaded grey *Course Coverage* column identifies the specific course(s) in which each competency is addressed.

Big Data and Data Analytics

	CM 2.0 Competency	Concept	Summary Task Statement	Detailed Task Statements						
				Entry	Foundational Development	CPA Core Common	Course Coverage	CPA Core Licensure	CPA Leadership	CPA Professional Readiness
Notes:	The Decision Competencies use the decision process steps in an integrated manner, considering the levels of proficiency for all Competencies, and therefore, must be considered when reading each task statement. No task statements have been developed for Specific Competency 5, as the expectations related to this competency have already fully been captured by the Decision Competencies.									
DC1	Critically evaluate actions and decisions using the CPA Ethical Mindset (including exercising professional skepticism). **Note: DC1 has been included above but all of the DC task statements need to be considered when reviewing the SCs.**				Apply the CPA Ethical Mindset in real-world scenarios: collect relevant information, determine the ethical implications of actions and decisions, and explain the reasoning behind them.	Analyze more complex ethical situations using the CPA Ethical Mindset, document the factors influencing decisions, and manage ethical dilemmas by considering multiple perspectives and potential consequences.		Same as CPA Core Common	Assess the ethical implications of actions and decisions using the CPA Ethical Mindset and communicate effectively with interested parties about ethical considerations.	Critically evaluate actions and decisions using the CPA Ethical Mindset (including exercising professional skepticism).
SC2	Explain the features of other standards, regulations, laws and criteria (i.e. those that do not relate to accounting, assurance and tax) relevant to the circumstances.	Relevant Standards and Regulations	Describe and explain the applicability of standards, regulations, laws, or criteria relevant to the topic.	Describe other standards, regulations, laws, or criteria that may be relevant to the task or project.	Same as Entry	Explain the applicability of the other standards, regulations, laws, or criteria for data analytics.	Advanced Management Accounting	Same as CPA Core Common	Same as CPA Core Common	Same as CPA Core Common
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Data Analysis Project Planning	Explain the key steps that constitute a comprehensive data analysis plan, and prepare a plan considering the motivation, objective, and questions related to the decision being made.	Explain the key steps that constitute a comprehensive plan for a data analysis project. Steps may include, for example: Problem/question definition, Requirement gathering, Data collection, Data cleaning, Data Analysis, Data Transformation, Data Modelling, Interpretation and Analysis, and Communication.	Same as Entry	Prepare a data analysis plan, considering the motivation, objective, and questions related to the decision being made.	Advanced Management Accounting	Same as CPA Core Common	Same as CPA Core Common	Same as CPA Core Common
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Questions	Explain data analysis question(s) by translating identified problems into specific information needs, and analyze the alignment between the question(s) and the objective(s) of the analysis as part of the data analysis project plan.	Explain data analysis question(s) by translating identified problems into specific information needs.	Same as Entry	Analyze the alignment between the data analysis question(s) and the objective(s) of the analysis.	Advanced Management Accounting	Same as CPA Core Common	Same as CPA Core Common	Same as CPA Core Common
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Analytic Selection	Describe reasonable data analytics, and determine the most appropriate type of data analytic(s) for the question(s) being addressed as part of the data analysis project plan.	Describe reasonable analytics (e.g.: descriptive, diagnostic, prescriptive, and predictive) applicable to the question(s) being addressed.	Same as Entry	Explain which type of analytic (e.g.: descriptive, diagnostic, prescriptive, and predictive) would be most appropriate for the question(s) being addressed.	Advanced Management Accounting	Same as CPA Core Common	Same as CPA Core Common	Same as CPA Core Common
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Perform Analytic	Describe and analyze relevant financial and non-financial data sets, analyze and interpret data analysis findings and assess results.	Describe the relevant financial and non-financial data sets and their sources. Analyze the data set to determine its quality and appropriateness for the question being addressed and for the analytic being performed, including considering if there is any missing data. Prepare data sets for analysis, including tasks such as cleansing, breaking down or filtering data and ensuring completeness. Apply the analytic to the data set.	Same as Entry	Analyze the structure, format, and analytic to be used to quantify and/or determine the value stream of the data. Assess the accuracy and dependability of results yielded by the analysis.	Advanced Management Accounting	Same as CPA Core Common	Same as CPA Core Common	Same as CPA Core Common
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Data Visualization	Describe the characteristics of effective data visualizations, and analyze the quality, relevance, and applicability of visualizations, prepare visualizations, and communicate findings that allow interested parties to engage with and explore the data.	Describe the characteristics of effective data visualizations. Prepare effective data visualizations.	Same as Entry	Analyze the quality, relevance, and applicability of data visualizations, including whether the outcomes of data analysis effectively address the motivation, objective, and question(s) relevant to the data analysis project. Communicate the findings from the data analysis, incorporating data visualizations that allow interested parties to engage with and explore the	Advanced Management Accounting	Same as CPA Core Common	Same as CPA Core Common	Same as CPA Core Common
SC4	Describe how accounting, tax and assurance standards, regulations, criteria, and laws are developed and explain why they are important in the context of capital markets, government, and society (including when they may be lacking).	Trends and Updates	Describe current trends and emerging updates, and explain their potential impact.	N/A	N/A	N/A	N/A	N/A	N/A	Describe current trends, recent updates, and emerging trends. Explain the potential impact of current trends, recent updates, and emerging trends.
SC6	Explain the impact of technological innovation and automation including how technology is changing traditional ways of doing things including business models.	Technology	Describe the impact of technology and innovation data analytics and interested party decision making.	N/A	N/A	N/A	N/A	N/A	N/A	Describe the impact of emerging technological innovations and automations impacting the topic area.
SC5	Critically evaluate, analyze and apply core theories, frameworks and terminology underpinning these areas in an integrated manner (includ-ing those that are emerging) to inform the decision process. **NOTE: SC5 above is best represented by the DC competencies and therefore has not been included in the task statements.**									

		Concept	Summary Task Statement	Detailed Task Statements								
				Entry	Foundational Development	Course Coverage	CPA Core Common	CPA Core Licensure	Course Coverage	CPA Leadership	CPA Professional Readiness
Notes: The Decision Competencies use the decision process steps in an integrated manner, considering the levels of proficiency for all Competencies, and therefore, must be considered when reading each task statement. No task statements have been developed for Specific Competency 5, as the expectations related to this competency have already fully been captured by the Decision Competencies. The term "project" includes engagements and projects. *Referenced notations:* Note 1 - The task statement applies to compilations, reviews, and audits of historical financial statements Note 2 - The task statement applies to assurance and trust engagements or projects within the scope of the CPA Canada Handbook - Assurance and outside the scope of the CPA Canada Handbook - Assurance).											
DC1	Critically evaluate actions and decisions using the CPA Ethical Mindset (including exercising professional skepticism). **Note: DC1 has been included above but all of the DC task statements need to be considered when reviewing the SCs.**				Apply the CPA Ethical Mindset in real-world scenarios: collect relevant information, determine the ethical implications of actions and decisions, and explain the reasoning behind them.		Analyze more complex ethical situations using the CPA Ethical Mindset, document the factors influencing decisions, and manage ethical dilemmas by considering multiple perspectives and potential consequences.	Same as CPA Core Common		Assess the ethical implications of actions and decisions using the CPA Ethical Mindset and communicate effectively with interested parties about ethical considerations.	Critically evaluate actions and decisions using the CPA Ethical Mindset (including exercising professional skepticism).
SC1/SC2	Apply accounting and assurance standards, and tax requirements as needed by researching and analyzing issues in routine situations of low-to-moderate levels of ambiguity, complexity and uncertainty. Explain the features of other standards, regulations, laws and criteria (i.e. those that do not relate to accounting, assurance and tax) relevant to the circumstances.	Project Overview	Describe assurance projects, including their advantages and disadvantages for relevant interested parties, and determine the most appropriate project based on interested party objectives, as well as the entity's mission, vision, and values.	Describe assurance projects and the advantages and disadvantages to relevant interested parties.[1]	Explain the most appropriate assurance project considering the interested parties and their objectives, as well as the entity's mission, vision, and values.[1]	Assurance	Same as Foundational Development	Explain the most appropriate assurance project considering the interested parties and their objectives, as well as the entity's mission, vision, and values.[2]	Advanced Financial Reporting & Assurance	Same as CPA Core Common	Same as CPA Core Common
SC1/SC2	Apply accounting and assurance standards, and tax requirements as needed by researching and analyzing issues in routine situations of low-to-moderate levels of ambiguity, complexity and uncertainty. Explain the features of other standards, regulations, laws and criteria (i.e. those that do not relate to accounting, assurance and tax) relevant to the circumstances.	Project Planning and Acceptance	Describe the planning and acceptance requirements for assurance projects, and determine potential barriers to acceptance and the acceptability of the financial reporting framework or other criteria for various assurance projects.	Describe the planning and acceptance requirements (e.g.: consideration of ethical issues, issues of independence, competence, internal resource availability, objectivity, and predecessor auditor communications, where relevant) for assurance projects.[1]	Same as Entry	N/A	Explain whether there are barriers to the acceptance (e.g.: consideration of ethical issues, issues of independence, competence, internal resource availability, objectivity, and predecessor auditor communications, where relevant) of the assurance project.[1] Explain the acceptability of the financial reporting framework for the assurance project.[1]	Describe the planning and acceptance (e.g.: consideration of ethical issues, issues of independence, competence, internal resource availability, objectivity, and predecessor auditor communications, where relevant) requirements for assurance projects.[2] Explain whether there are barriers to the acceptance of the assurance project.[2] Explain the acceptability of the financial reporting framework, other framework or criteria for the assurance project.[2]	Assurance	Same as CPA Core Common	Same as CPA Core Common
SC1/SC2	Apply accounting and assurance standards, and tax requirements as needed by researching and analyzing issues in routine situations of low-to-moderate levels of ambiguity, complexity, and uncertainty. Explain the features of other standards, regulations, laws and criteria (i.e. those that do not relate to accounting, assurance and tax) relevant to the circumstances.	Materiality	Explain an appropriate basis for materiality with reference to interested parties and their objectives across various assurance projects.	Explain an appropriate basis for materiality with reference to interested parties and their objectives.[1]	Same as Entry	Assurance	Same as Entry	Explain an appropriate basis for materiality with reference to interested parties and their objectives.[2]	Assurance	Same as CPA Core Common	Same as CPA Core Common
SC1/SC2	Apply accounting and assurance standards, and tax requirements as needed by researching and analyzing issues in routine situations of low-to-moderate levels of ambiguity, complexity, and uncertainty. Explain the features of other standards, regulations, laws, and criteria (i.e. those that do not relate to accounting, assurance, and tax) relevant to the circumstances.	Risk Assessment	Prepare an assessment of the risks for the assurance project by identifying and analyzing the entity's control environment, components of control, financial statements, industry, economic environment, objectives, and strategies, as well as relevant interested parties.	Prepare an assessment of the risks (at the overall financial statement level and the assertion level, where relevant) for the assurance project, considering the entity and its control environment (as appropriate).[1]	Prepare an assessment of the risks (at the overall financial statement level and the assertion level, where relevant) of the assurance project, considering the entity, its components of control, current financial statements and other information, its industry, the economic environment, its objectives and strategies, and interested parties.[1]	Assurance	Same as Foundational Development	Prepare an assessment of the risks (at the overall financial statement level and the assertion level, where relevant) of the project, considering the entity, its components of control, current financial statements and other information, its industry, the economic environment, its objectives and strategies, and interested parties, as relevant. [2]	Assurance	Same as Foundational Development	Same as Foundational Development
SC1/SC2	Apply accounting and assurance standards, and tax requirements as needed by researching and analyzing issues in routine situations of low-to-moderate levels of ambiguity, complexity, and uncertainty. Explain the features of other standards, regulations, laws, and criteria (i.e. those that do not relate to accounting, assurance and tax) relevant to the circumstances.	Procedures Projects inside the scope of CASs	Explain, prepare, and modify applicable procedures to address risks, considering factors such as the entity's knowledge, nature, timing, and extent of procedures, while adapting based on findings	Explain applicable procedures to address risks.[1]	Prepare applicable procedures to address risks. Consider the nature, timing, and extent of the procedures based on factors such as knowledge of the entity.[1]	Assurance	Same as Foundational Development	Explain and prepare applicable procedures to address risks. Consider the nature, timing, and extent of the procedures based on factors such as knowledge of the entity.[2] Explain modifications to procedures designed to address risks, considering findings (e.g.: ineffective controls, known errors, changes in circumstances or operations, and the presence of fraud risk factors, where	Advanced Financial Reporting & Assurance	Same as CPA Core Common	Same as CPA Core Common

SC1/SC2	Apply accounting and assurance standards, and tax requirements as needed by researching and analyzing issues in routine situations of low-to-moderate levels of ambiguity, complexity, and uncertainty. Explain the features of other standards, regulations, laws, and criteria (i.e. those that do not relate to accounting, assurance, and tax) relevant to the circumstances.	Relying on others	Explain the need to rely on specialists, auditors, and other experts when needed.	N/A	N/A	N/A	Explain appropriate procedures to address risks, making use of the work of others (e.g.: specialists/experts, internal auditors, external auditors of related entities, and external auditors of service providers).[1] Explain the need for further research or consultation with a subject matter expert to ensure the information being relied upon and related framework or criteria are relevant and reliable.[1]	Explain appropriate procedures to address risks, making use of the work of others (e.g.: specialists/experts, internal auditors, external auditors of related entities, and external auditors of service providers).[2] Explain the need for further research or consultation with a subject matter expert to ensure the information being relied upon and related framework or criteria are relevant and reliable.[2]	Assurance	Same as CPA Core Common	Same as CPA Core Common
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Assessment of Evidence	Explain appropriate procedures to address risks by utilizing the work of others, such as specialists and auditors, and assess the need for further research or consultation with subject matter experts to ensure the reliability and relevance of information and frameworks.	N/A	Describe inconsistencies, unexpected circumstances, unexpected findings, or findings that indicate possible fraud, error, or illegal acts.[1]	Advanced Financial Reporting & Assurance	Measure the sufficiency, reliability, and appropriateness of the evidence obtained and assess the significance of the results of analysis.[1] Analyze inconsistencies, unexpected circumstances, unexpected findings, or findings that indicate possible fraud, error, or illegal acts to determine more pervasive implications.[1] Explain whether the subject matter conforms with the framework used for evaluation.[1]	Explain inconsistencies, unexpected circumstances, unexpected findings, or findings that indicate possible fraud, error, or illegal acts.[2] Measure the sufficiency, reliability, and appropriateness of the evidence obtained and assess the significance of the results of analysis.[2] Analyze inconsistencies, unexpected circumstances, unexpected findings, or findings that indicate possible fraud, error, or illegal acts to determine more pervasive implications.[2] Explain whether the subject matter conforms with the framework used for evaluation.2	Advanced Financial Reporting & Assurance	Same as CPA Core Common	Same as CPA Core Common
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Assessment of Controls	Describe and analyze the key internal controls that form part of the entity's financial reporting and operational infrastructure.	Describe the key internal controls that form part of the entity's financial reporting and operational infrastructure.	Analyze the key internal controls that form part of the entity's financial reporting and operational infrastructure.	Assurance	Same as Foundational Development	Same as Foundational Development	N/A	Same as Foundational Development	Same as Foundational Development
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Impact of Findings	Describe the impact of findings on the project and determine the need for modifications to planned procedures, while analyzing the reasonableness of conclusions based on the entity's operations and the evidence gathered.	N/A	N/A	N/A	Describe the impact of findings on the nature of the project, determining whether it is necessary to modify the nature, timing, or extent of planned procedures.[1] Analyze the reasonableness of the conclusions on the subject matter, based on an understanding of the nature of the entity and its operations for the period and on the evidence gathered.[1]		Advanced Financial Reporting & Assurance	Same as CPA Core Common	Same as CPA Core Common
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Misstatements, Errors and Exceptions	Assess unadjusted errors or exceptions in relation to materiality or significance level and determine whether corrections or further work are required.	N/A	N/A	N/A	Assess the unadjusted errors/exceptions in light of materiality and determine if corrections are required or further work is needed.[1]	Assess the unadjusted errors/exceptions in light of materiality/significance level and determine if corrections are required or further work is needed.[2]	Advanced Financial Reporting & Assurance	Same as CPA Core Common	Same as CPA Core Common
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Fraud	Assess indicators of fraud and determine the implications for the project, including the impact on communication.	N/A	N/A	N/A	Assess indicators of existence of fraud and the implication to the project, including the impact on the communication.[1]	Assess indicators of existence of fraud and the implication to the project, including the impact on the communication.[2]	Advanced Financial Reporting & Assurance	Same as CPA Core Common	Same as CPA Core Common
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Results	Communicate the results of the project in accordance with its terms and applicable regulatory requirements.	N/A	N/A	N/A	Communicate the results of the project in accordance with the terms of the project and regulatory requirements (e.g.: CPA Canada Handbook — Assurance).[1]	Communicate the results of the project in accordance with the terms of the project and regulatory requirements, if applicable.[2]	Advanced Financial Reporting & Assurance	Same as CPA Core Common	Same as CPA Core Common
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Internal Audit and Audit Committees	Explain the need for an internal audit function, analyze its effectiveness, and explain the relationship between the audit committee and the external auditor.	N/A	N/A	N/A	Explain the need for an internal audit function.	Analyze the effectiveness of an internal audit function. Explain the relationship between the audit committee and the external auditor, with reference to CPAB and securities requirements (as applicable).	Advanced Financial Reporting & Assurance	Same as CPA Core Common	Same as CPA Core Common
SC4	Describe how accounting, tax and assurance standards, regulations, criteria and laws are developed and explain why they are important in the context of capital markets, government, and society (including when they may be lacking).	Assurance Standards	Explain the development and evolution of assurance standards and the role of regulatory bodies.	Describe how assurance standards are set and evolve over time. Describe the professional bodies, regulators, and other interested parties involved in the development of assurance standards and regulations. Describe the authoritative documents to refer to and describes to what extent they can be relied upon. Explain how internal and external parties rely on standards and regulations to enhance the trustworthiness of information and/or processes.	Same as Entry	N/A	Same as Entry	Same as Entry	N/A	Same as Entry	Explain current trends and recent updates in assurance standards. Explain the rationale for, and implications of, exposure drafts, and impending changes. Explain shortcomings/limitations of current standards in the context of emerging issues.
SC6	Explain the impact of technological innovation and automation including how technology is changing traditional ways of doing things including business models	Technology	Describe the impact of technology and innovation on assurance and interested party decision making.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Describe the impact of emerging technological innovations and automations impacting the topic area

SC5	Critically evaluate, analyze and apply core theories, frameworks and terminology underpinning these areas in an integrated manner (includ-ing those that are emerging) to inform the decision process.
	NOTE: SC5 above is best represented by the DC competencies and therefore has not been included in the task statements.

Finance

CM 2.0 Competency		Concept	Summary Task Statement	Detailed Task Statements							
				Entry	Foundational Development	Course Coverage	CPA Core Common	CPA Core Licensure	CPA Leadership	Course Coverage	CPA Professional Readiness
Notes: The Decision Competencies use the decision process steps in an integrated manner, considering the levels of proficiency for all Competencies, and therefore, must be considered when reading each task statement. No task statements have been developed for Specific Competency 5, as the expectations related to this competency have already fully been captured by the Decision Competencies.											
DC1	Critically evaluate actions and decisions using the CPA Ethical Mindset (including exercising professional skepticism). **Note: DC1 has been included above but all of the DC task statements need to be considered when reviewing the SCs.**				Apply the CPA Ethical Mindset in real-world scenarios: collect relevant information, determine the ethical implications of actions and decisions, and explain the reasoning behind them.		Analyze more complex ethical situations using the CPA Ethical Mindset, document the factors influencing decisions, and manage ethical dilemmas by considering multiple perspectives and potential consequences.	Same as CPA Core Common	Assess the ethical implications of actions and decisions using the CPA Ethical Mindset and communicate effectively with interested parties about ethical considerations.		Critically evaluate actions and decisions using the CPA Ethical Mindset (including exercising professional skepticism).
SC2	Explain the features of other standards, regulations, laws and criteria (i.e. those that do not relate to accounting, assurance and tax) relevant to the circumstances	Relevant Standards and Regulations	Describe and explain the applicability of standards, regulations, laws, or criteria relevant to the topic	Describe other standards, regulations, laws, or criteria that may be relevant to the task or project.	Explain the applicability of the other standards, regulations, laws, or criteria for the task or project.	Finance	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Working Capital Management	Describe inefficiencies in working capital management, and analyze cash flow and working capital management to assess the impact of changes and policy adjustments on the organization's financial health.	Describe inefficiencies in working capital management.	Analyze an entity's cash flow and working capital management.	Finance Financial Reporting and Analysis	Same as Foundational Development	Same as Foundational Development	Assess the impact of changes and policy adjustments on working capital and the financial health of the organization. Assess policies for granting credit to customers, determining appropriate inventory levels, and making payments to suppliers.	Finance Emerging Topics	Same as CPA Leadership
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Risk Management	Explain significant risks, including interest rate risks, foreign exchange risks, and commodity risks, impacting an entity, and analyze their impact on the entity.	N/A	Explain the significant risks impacting an entity, including interest rate risks, foreign exchange risks, and commodity risks.	Finance	Same as Foundational Development	Same as Foundational Development	Analyze the impact of the significant risks, including interest rate risks, foreign exchange risks, and commodity risks, including identifying the sources of risk and analyzing potential courses of action to manage the risk (e.g.: the use of derivative instruments).	Finance	Same as CPA Leadership
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Financial Health Assessment	Describe financially troubled entities through the assessment of their financial health, and determine the financial health of an entity by analyzing key financial indicators.	Describe the financial health of an entity, including describing the sources of financial difficulty and determining the causes.	Analyze the financial health of an entity, including identifying the sources of financial difficulty, determining the causes. and analyzing potential courses of action to rectify the situation.	Finance	Same as Foundational Development	Same as Foundational Development	Analyze the financial health of an entity.	Finance	Same as CPA Leadership
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Sources of Financing	Explain possible sources of financing and their advantages and disadvantages, and analyze financing options in light of the entity's objectives to assess and prioritize financing alternatives.	Explain possible sources of financing and their advantages and disadvantages.	Analyze possible sources of financing in light of the entity's objectives.	Finance	Same as Foundational Development	Same as Foundational Development	Assess an entity's financing needs, based on its strategic and operating environment. Assess financing alternatives considering the consequences, relative costs and benefits, and implications for operational and future financing decisions. Prioritize financing sources based on	Finance	Same as CPA Leadership
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Capital Structure	Describe the capital structure of an entity, and analyze its capital structure to explain the impact of decisions, including measuring the optimal debt-to-equity ratio.	Describe the capital structure of an entity.	Analyze (from both a quantitative and qualitative perspective) the capital structure of an entity. Explain the impact of decisions on an entity's capital structure.	Finance	Same as Foundational Development	Same as Foundational Development	Measure the optimal debt-to-equity ratio.	Finance	Same as CPA Leadership
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Cost of Capital	Explain the concept and components of the cost of capital, and determine an entity's cost of capital, assessing its sensitivity to potential changes in operations, risk factors, and capital structure.	Explain the concept and the components of the cost of capital.	Explain an entity's cost of capital and the implication in capital project/budgeting decisions.	Finance	Same as Foundational Development	Same as Foundational Development	Assess the sensitivity of an entity's cost of capital to potential changes in its operations, underlying risk factors, and capital structure.	Finance	Same as CPA Leadership
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Capital Project/ Budgeting	Apply tools and benchmarks in capital project/budgeting decisions, and analyze their application to assess the feasibility of capital projects.	Apply tools and benchmarks (e.g.: free cash flow analysis, horizontal and vertical analyses, ratio and trend analyses, sensitivity analysis, payback period, internal rate of return, and net present value) in capital project/budgeting decisions.	Analyze the results of applying tools and benchmarks (e.g.: free cash flow analysis, horizontal and vertical analyses, ratio and trend analyses, sensitivity analysis, payback period, internal rate of return, and net present value) in capital project/budgeting decisions, including describing the tool and justifying its use, analyzing key findings, and analyzing the impact of the critical assumptions and	Strategy and Governance Finance	Same as Foundational Development	Same as Foundational Development	Assess the feasibility of a capital project.	Finance	Same as CPA Leadership
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Business Valuation	Explain the various methods to value a business, and determine the most appropriate method(s) for preparing a valuation estimate, analyzing the results of applying a reasonable method.	Explain the various methods (e.g.: asset-based methods (adjusted book value, liquidation value, replacement cost), transaction-based methods (capitalization of earnings, capitalization of cash flows, discounted earnings, discounted cash flow), market-based methods (multiples)) to value a business.	Explain the most appropriate method(s) to value a business (e.g.: asset-based methods (adjusted book value, liquidation value, replacement cost), transaction-based methods (capitalization of earnings, capitalization of cash flows, discounted earnings, discounted cash flow), market-based methods (multiples)). Prepare a valuation estimate of a business using an appropriate method. Analyze the results of applying a reasonable method to determine a valuation estimate.	Finance	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	N/A	Same as CPA Leadership
SC4	Describe how accounting, tax and assurance standards, regulations, criteria and laws are developed and explain why they are important in the context of capital markets, government and society (including when they may be lacking)	Trends and Updates	Describe current trends and emerging updates, and explain their potential impact.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Describe current trends, recent updates, and emerging trends. Explain the potential impact of current trends, recent updates, and emerging trends
SC6	Explain the impact of technological innovation and automation including how technology is changing traditional ways of doing things including business models	Technology	Describe the impact of technology and innovation data analytics and interested party decision making.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Describe the impact of emerging technological innovations and automations impacting the topic area
SC5	Critically evaluate, analyze and apply core theories, frameworks and terminology underpinning these areas in an integrated manner (includ-ing those that are emerging) to inform the decision process. **NOTE: SC5 above is best represented by the DC competencies and therefore has not been included in the task statements.**										

Financial Reporting

CM 2.0 Competency	Concept	Summary Task Statement	Detailed Task Statements							Note
			Entry	Foundational Development	Course Coverage	CPA Core Common	CPA Core Licensure	Course Coverage	CPA Leadership	CPA Professional Readiness	
Notes: The Decision Competencies use the decision process steps in an integrated manner, considering the levels of proficiency for all Competencies, and therefore, must be considered when reading each task statement. No task statements have been developed for Specific Competency 5, as the expectations related to this competency have already fully been captured by the Decision Competencies. *The term "transaction" includes transactions and events.* *Referenced notations:* Note 1 The task statement applies to routine transactions at a low to moderate complexity. Under IFRS and ASPE these include: - Revenue - Inventory - Property, plant, and equipment (including government assistance) - Foreign currency transactions of the entity - Goodwill and intangibles - Passive investments - Financial liabilities (including provisions, asset retirement obligations and contingencies) - Taxes (income, deferred and GSTonsidere) - Leases (from the lessee's perspective) - Non-monetary transactions - Related party transactions - Subsequent events - Earnings per share (basic) - Accounting policy changes, corrections, and errors - Investments with significant influence Under Accounting Standards for Not-for-Profit Organizations these include: - Fund accounting - Contributions - Tangible assets - Collections - Refer to ASPE topics listed above for all other relevant topics to not-for-profit organizations Note 2 The task statement applies to routine business combinations and consolidations at a low to moderate complexity under IFRS and ASPE. Note 3 The task statement applies to non-routine transactions at a low to moderate complexity. Under IFRS and ASPE these include: - Assets held for sale and discontinued operations - Operating segments - Joint arrangements - Share-based payments - Foreign currency translation - Earnings per share (diluted)										
DC1	Critically evaluate actions and decisions using the CPA Ethical Mindset (including exercising professional skepticism). **Note: DC1 has been included above but all of the DC task statements need to be considered when reviewing the SCs.**				Apply the CPA Ethical Mindset in real-world scenarios: collect relevant information, determine the ethical implications of actions and decisions, and explain the reasoning behind them.		Analyze more complex ethical situations using the CPA Ethical Mindset, document the factors influencing decisions, and manage ethical dilemmas by considering multiple perspectives and potential consequences.	Same as CPA Core Common		Assess the ethical implications of actions and decisions using the CPA Ethical Mindset and communicate effectively with interested parties about ethical considerations.	Critically evaluate actions and decisions using the CPA Ethical Mindset (including exercising professional skepticism).	
SC1	Apply accounting and assurance standards, and tax requirements as needed by researching and analyzing issues in routine situations of low-to-moderate levels of ambiguity, complexity, and uncertainty.	Issue Identification and Contextual Understanding	Describe and differentiate between routine and non-routine transactions, considering business model, industry, and context-specific complexities.	Describe routine transactions referring to the business model and industry, knowing that a transaction that is routine in one environment may not be routine in another.[1]	Same as Entry	N/A	Same as Entry	Describe non-routine transactions referring to the business model and industry, knowing that a transaction that is routine in one environment may not be routine in another.[2]	Financial Reporting and Analysis	Same as Entry	Same as Entry	
SC1/SC2	Apply accounting and assurance standards, and tax requirements as needed by researching and analyzing issues in routine situations of low-to-moderate levels of ambiguity, complexity, and uncertainty. Explain the features of other standards, regulations, laws and criteria (i.e. those that do not relate to accounting, assurance and tax) relevant to the circumstances.	Accounting Framework	Explain the use of GAAP or non-GAAP based on the financial reporting context of the entity.	N/A	Explain which GAAP should be applied (assuming a GAAP environment), considering financial reporting needs and the economic context of the entity (assuming a GAAP constraint applies).	Financial Reporting and Analysis	Explain whether it is a GAAP or non-GAAP environment, based on financial reporting needs and the economic context of the entity.	Explain the basis for financial reporting, considering the financial reporting needs and the economic context of the entity (assuming a non-GAAP constraint applies).	Financial Reporting and Analysis	Same as CPA Core Common	Same as CPA Core Common	
SC1	Apply accounting and assurance standards, and tax requirements as needed by researching and analyzing issues in routine situations of low-to-moderate levels of ambiguity, complexity and uncertainty.	Accounting Application	Apply appropriate accounting treatment for transactions, considering entity and transaction-specific information.	Apply appropriate accounting treatment for routine transactions, considering some transaction-specific and/or entity-specific information.[1]	Apply appropriate financial reporting standards for routine transactions considering varied transaction-specific and/or entity-specific information.[1]	Financial Reporting and Analysis	Apply appropriate accounting treatment for routine business combinations and consolidations at a low complexity, considering some transaction-specific and/or entity-specific information.[2] Apply a conceptual framework approach in situations involving choice of accounting policies and	Apply appropriate accounting treatment for transactions, considering some transaction-specific and/or entity-specific information.[3]	Financial Reporting and Analysis	Same as CPA Core Common	Same as CPA Core Common	At Entry, learners are able to review very directed case facts that are straight-forward and apply them. At Foundational Development, learners are able to identify relevant case facts, determine the applicability of the case facts, and apply such facts in the analysis (such as looking across a case, reading a contract, analyzing other source documents).
SC1	Apply accounting and assurance standards, and tax requirements as needed by researching and analyzing issues in routine situations of low-to-moderate levels of ambiguity, complexity and uncertainty.	Public Sector	Describe the public sector accounting environment, including the characteristics of public sector organizations and the significance of Public Sector Accounting Standards (PSAS).	Describe the diverse nature and functions of public sector organizations. Describe the role and importance of Public Sector Accounting Standards (PSAS).	Same as Entry	N/A	Same as Entry	Same as Entry	N/A	Same as Entry	Same as Entry	
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Measure Transactions	Assess alternative measurement options and apply professional skepticism to ensure validity and precision.	Describe alternative measurement options to account for routine transactions.[1]	Analyze routine transactions utilizing alternative measurement options.[1] Analyze measurement results of routine transactions, with professional skepticism, to determine technical validity and precision.[1]	Financial Reporting and Analysis	Describe alternative measurement options to account for routine business combinations and consolidations at a low complexity.[2] Analyze routine business combinations and consolidations at a low complexity utilizing alternative measurement options.[2] Assess measurement results of routine business combinations and consolidations at a low complexity, with professional skepticism, to determine technical validity and precision.[2]	Describe alternative measurement options to account for transactions.[3] Analyze transactions utilizing alternative measurement options.[3] Assess measurement results of transactions, with professional skepticism, to determine technical validity and precision.[3]	Advanced Financial Reporting and Assurance	Same as CPA Core Common	Same as CPA Core Common	
SC1	Apply accounting and assurance standards, and tax requirements as need-ed by researching and analyzing issues in routine situations of low to mod-erate levels of ambiguity, complexity and	Impact	Explain and apply financial reporting standards considering interested party needs.	N/A	Explain appropriate financial reporting standards for routine transactions in light of interested party needs.[1]	Financial Reporting and Analysis	Explain appropriate financial reporting standards for routine business combinations and consolidations at a low complexity in light of interested party needs.[2]	Explain appropriate financial reporting standards for transactions in light of interested party needs.[3]	Financial Reporting and Analysis	Same as Foundational Development	Same as Foundational Development	In Foundational Development, learners are expected to be able to explain the impact of the financial reporting treatment to interested parties.

SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Financial Statement Preparation	Prepare financial statements	Prepare financial statements for various entities.	Same as Entry	N/A	Prepare financial components disclosed in management communications.	Same as CPA Core Common	Advanced Financial Reporting and Assurance	Same as CPA Core Common	Same as CPA Core Common
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Financial Statement Analysis	Assess financial statements to support decision-making.	Prepare financial statement analysis calculations. Explain the results of financial statement analysis to a limited	Analyze the financial statements to facilitate decision-making.	Financial Reporting and Analysis	Assess the completeness, fair presentation, and transparency of financial statements.	Assess whether the financial information in management communications enhances the fair presentation of the entity's financial performance.	Advanced Financial Reporting and Assurance	Same as CPA Core Common	Same as CPA Core Common
SC4	Describe how accounting, tax and assurance standards, regulations, criteria and laws are developed and explain why they are important in the context of capital markets, government and society (including when they may be lacking).	Financial Reporting Standards	Explain the development and evolution of accounting standards and the role of regulatory bodies.	Describe how accounting standards are set and evolve over time. Describe the professional bodies, regulators, and other interested parties involved in the development of financial reporting standards and regulations. Describe the authoritative documents to refer to and describes to what extent they can be relied upon. Describe the legislation that affects accounting.	Same as Entry	N/A	Same as Entry	Same as Entry	N/A	Same as Entry	Explain current trends and recent updates in financial reporting standards. Explain the rationale for, and implications of, exposure drafts and impending changes. Explain shortcomings/limitations of current standards in the context of emerging issues.
SC6	Explain the impact of technological innovation and automation including how technology is changing traditional ways of	Technology	Describe the impact of technology and innovation on financial reporting and interested party decision	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Describe the impact of emerging technological innovations and automations impacting the topic
SC5	Critically evaluate, analyze and apply core theories, frameworks and terminology underpinning these areas in an integrated manner (includ-ing those that are emerging) to inform the decision process. **NOTE: SC5 above is best represented by the DC competencies and therefore has not been included in the task statements.**										

Management Decision-Making and Information (Data) Systems/Technology

				Detailed Task Statements							
	CM 2.0 Competency	Concept	Summary Task Statement	Entry	Foundational Development	Course Coverage	CPA Core Common	CPA Core Licensure	CPA Leadership	Course Coverage	CPA Professional Readiness
Notes: The Decision Competencies use the decision process steps in an integrated manner, considering the levels of proficiency for all Competencies, and therefore, must be considered when reading each task statement. No task statements have been developed for Specific Competency 5, as the expectations related to this competency have already fully been captured by the Decision Competencies.											
DC1	Critically evaluate actions and decisions using the CPA Ethical Mindset (including exercising professional skepticism). **Note: DC1 has been included above but all of the DC task statements need to be considered when reviewing the SCs.**				Apply the CPA Ethical Mindset in real-world scenarios: collect relevant information, determine the ethical implications of actions and decisions, and explain the reasoning behind them.		Analyze more complex ethical situations using the CPA Ethical Mindset, document the factors influencing decisions, and manage ethical dilemmas by considering multiple perspectives and potential consequences.	Same as CPA Core Common	Assess the ethical implications of actions and decisions using the CPA Ethical Mindset and communicate effectively with interested parties about ethical considerations.		Critically evaluate actions and decisions using the CPA Ethical Mindset (including exercising professional skepticism).
SC2	Explain the features of other standards, regulations, laws and criteria (i.e. those that do not relate to accounting, assurance and tax) relevant to the circumstances.	Relevant Standards and Regulations	Describe and explain the applicability of standards, regulations, laws, or criteria relevant to the topic.	Describe other standards, regulations, laws or criteria that may be relevant to the task or project.	Explain the applicability of the other standards, regulations, laws, or criteria for the task or project. Explain the requirements of privacy legislation and its role in determining potential IT solutions for an entity. Explain emerging AI regulations and best practices, and explain how they influence IT solutions and decision-making.	Emerging Topics	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Operational Plans, Budgets, and Forecasts	Prepare operational plans, budgets, and forecasts, and analyze them in light of the entity's strategies and objectives.	Prepare operational plans, budgets, and forecasts.	Analyze operational plans, budgets and forecasts in light of the entity's strategies and objectives.	Management Accounting & Non Financial Measures	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Variance Analysis	Explain the variance between actual performance and budget or other relevant benchmarks, and analyze the reasons for these variances.	Explain the variance between actual performance and budget, or another relevant benchmark.	Analyze the variance between actual performance and budget, or another relevant benchmark.	Management Accounting & Non Financial Measures	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Costing	Explain operational and program costs by preparing costing calculations, analyzing them, and determining the appropriate costing methods for specific decisions in light of the entity's strategies and objectives.	Explain operational costs and program costs (e.g.: cost of goods sold, cost of capacity, other costs related to ongoing expenses, and overhead allocation). Prepare costing calculations using costing methods (e.g.: activity-based costing, process costing, joint cost allocation, departmental costing, and job costing (in a variety	Analyze which costing method (e.g.: activity-based costing, process costing, joint cost allocation, departmental costing, and job costing (in a variety of sectors)) to apply given the specific costing decision. Analyze costing calculations and their impact in light of the entity's strategies and objectives.	Management Accounting & Non Financial Measures	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Cost Management	Describe cost management processes and determine the appropriate cost management techniques to be used for specific planning decisions, assessing their effectiveness in light of the entity's	Describe cost management processes.	Explain the appropriate cost management technique to be used for planning and making a specific decision.	Management Accounting & Non Financial Measures	Same as Foundational Development	Same as Foundational Development	Assess the effectiveness of cost management techniques in light of the entity's strategies and objectives.	Advanced Management Accounting	Same as CPA Leadership
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Revenue Models and Pricing	Explain alternative revenue model options and pricing alternatives, and analyze these options based on alignment with the entity's	Explain alternative revenue model options and pricing alternatives.	Analyze alternative revenue model options and pricing alternatives in light of the entity's strategies and objectives.	Advanced Management Accounting	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Continuous Improvement	Explain the advantages and disadvantages of continuous improvement methodologies, and analyze their effectiveness in improving profitability and	Explain the advantages and disadvantages of continuous improvement methodologies and quality initiatives as they relate to profitability and performance.	Analyze the effectiveness of continuous improvement methodologies in improving profitability and performance.	Management Accounting & Non Financial Measures	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Performance Frameworks and Scorecards	Apply quantitative tools and accepted frameworks to identify performance problems, analyze performance, and assess both performance issues and the ongoing suitability of the performance framework in light of changing circumstances.	Apply quantitative tools and frameworks and scorecards to determine performance problems. Performance includes responsibility centres and incentive systems, among others.	Analyze performance based on the application of quantitative tools and frameworks and scorecards. Performance includes responsibility centres and incentive systems, among others.	Advanced Management Accounting	Same as Foundational Development	Same as Foundational Development	Assess performance issues to uncover root causes. Performance includes responsibility centres and incentive systems, among others. Assess the ongoing suitability of an existing performance framework or scorecard in light of changing circumstances.	Advanced Management Accounting	Same as CPA Leadership
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Responsibility Centres	Describe responsibility centre types, analyze their appropriateness, and assess the effectiveness of responsibility centres and guidelines for managing them.	Describe the assignment of responsibility centre types.	Analyze the appropriateness of responsibility centres and relevant guidelines.	Advanced Management Accounting	Same as Foundational Development	Same as Foundational Development	Assess the effectiveness of responsibility centres and relevant guidelines.	Advanced Management Accounting	Same as CPA Leadership
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Incentives and Compensation	Describe compensation and incentive options, and analyze these policies with regard to interested party interests.	Describe incentives options.	Analyze the compensation and management incentive policies with regard to interested party interests.	Advanced Management Accounting Assurance	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	AI-Enhanced Decision-Making	Describe and analyze how AI techniques can enhance management decision-making in processes such as forecasting, budgeting, cost managemnet, and pricing.	Describe how AI techniques can enhance management decision-making.	Analyze AI techniques' ability to enhance management decision-making, and analyze their effectiveness in supporting an entity's strategic objectives.	Emerging Topics	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development

SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	IT and Information Assets	Describe management and strategic uses of information assets and technology, analyze IT solutions for meeting information requirements, and assess IT solutions based on the entity's objectives.	Describe management and strategic uses of information assets and technology.	Analyze information technology (IT) solutions' (including AI-based solutions') ability to address management information requirements in light of an entity's objectives. Explain potential solutions that may be available to meet information needs including potential IT solutions, including AI-based solutions.	Emerging Topics	Same as Foundational Development	Same as Foundational Development	Assess how decision-making latency could be improved through deployment of effective information systems (i.e., technology and people), including AI-driven analytics. Assess system reliability. Prioritize information technology (IT) solutions (including AI solutions) in light of an entity's objectives.	Emerging Topics	Same as CPA Leadership
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Systems Implementation	Describe the steps in a systems implementation plan, and prepare and apply these steps, assessing their effectiveness in planning and analysis processes.	Describe the steps in a basic systems implementation plan.	Prepare and apply a basic systems implementation plan. Explain how AI solutions are deployed within an entity's information systems.	Emerging Topics	Same as Foundational Development	Same as Foundational Development	Analyze a systems implementation plan and the application of steps in the plan. Analyze the controls, monitoring processes, and governance practices needed to ensure responsible AI use.	Emerging Topics/Assurance	Same as CPA Leadership
SC4	Describe how accounting, tax and assurance standards, regulations, criteria and laws are developed and explain why they are important in the context of capital markets, government and society (including when they may be lacking)	Trends and Updates	Describe current trends and emerging updates, and explain their potential impact.	N/A	N/A		N/A	N/A	N/A		Describe current trends, recent updates, and emerging trends. Explain the potential impact of current trends, recent updates, and emerging trends
SC6	Explain the impact of technological innovation and automation including how technology is changing traditional ways of doing things including business models	Technology	Describe the impact of technology and innovation data analytics and interested party decision-making.	N/A	N/A		N/A	N/A	N/A		Describe the impact of emerging technological innovations and automations impacting the topic area
SC5	Critically evaluate, analyze and apply core theories, frameworks and terminology underpinning these areas in an integrated manner (includ-ing those that are emerging) to inform the decision process. **NOTE: SC5 above is best represented by the DC competencies and therefore has not been included in the task statements.**										

Non-Financial Reporting

	CM 2.0 Competency	Concept	Summary Task Statement	Detailed Task Statements						
				Entry	Foundational Development	CPA Core Common	CPA Core Licensure	Course Coverage	CPA Leadership	CPA Professional Readiness
Notes: The Decision Competencies use the decision process steps in an integrated manner, considering the levels of proficiency for all Competencies, and therefore, must be considered when reading each task statement. No task statements have been developed for Specific Competency 5, as the expectations related to this competency have already fully been captured by the Decision Competencies.										
DC1	Critically evaluate actions and decisions using the CPA Ethical Mindset (including exercising professional skepticism). **Note: DC1 has been included above but all of the DC task statements need to be considered when reviewing the SCs.**				Apply the CPA Ethical Mindset in real-world scenarios: collect relevant information, determine the ethical implications of actions and decisions, and explain the reasoning behind them.	Analyze more complex ethical situations using the CPA Ethical Mindset, document the factors influencing decisions, and manage ethical dilemmas by considering multiple perspectives and potential consequences.	Same as CPA Core Common		Assess the ethical implications of actions and decisions using the CPA Ethical Mindset and communicate effectively with interested parties about ethical considerations.	Critically evaluate actions and decisions using the CPA Ethical Mindset (including exercising professional skepticism).
SC2	Explain the features of other standards, regulations, laws and criteria (i.e. those that do not relate to accounting, assurance and tax) relevant to the circumstances.	Relevant Standards and Regulations	Describe and explain the applicability of standards, regulations, laws, or criteria relevant to the topic.	Describe other standards, regulations, laws, or criteria that may be relevant to the task or project. Describe the primary sustainability reporting frameworks (e.g., GRI, SASB, ISSB).	Same as Entry	Explain the applicability of the other standards, regulations, laws, or criteria for the task or project. Explain the applicability the primary sustainability reporting frameworks (e.g., GRI, SASB, ISSB) to different industries and organizational contexts.	Same as CPA Core Common	Management Accounting & Non Financial Measures	Same as CPA Core Common	Same as CPA Core Common
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Non-Financial Metrics	Describe, analyze, and assess non-financial metrics and their appropriateness in measuring organizational performance.	Describe non-financial metrics (including sustainability metrics) that are relevant to the entity and its industry.	Same as Entry	Analyze the impacts of non-financial metrics (including sustainability metrics) on the organization and its interested parties.	Same as CPA Core Common	Management Accounting & Non Financial Measures	Same as CPA Core Common	Same as CPA Core Common
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Data Collection for Non-Financial Metrics	Explain appropriate sources for collecting reliable data to measure non-financial metrics, and assess the processes for collecting and measuring these metrics.	Explain appropriate sources (e.g.: surveys, interviews, and automated systems) to collect reliable data to measure non-financial metrics (including sustainability data).	Same as Entry	Analyze processes (e.g.: surveys, interviews, and automated systems) for collecting and measuring non-financial metrics (including sustainability metrics).	Same as CPA Core Common	Management Accounting & Non Financial Measures	Same as CPA Core Common	Same as CPA Core Common
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Non-Financial Metric Performance	Explain non-financial metric performance using collected data, and analyze the correlation between financial and non-financial metrics to assess trends and impacts on organizational performance and interested parties.	Explain non-financial metric performance (including sustainability performance) using data collected.	Same as Entry	Analyze the correlation between financial and non-financial metrics (including sustainability metrics) to identify trends and impacts on organizational performance. Analyze the impact of non-financial metric performance (including sustainability results) on organizational performance and interested parties.	Same as CPA Core Common	Management Accounting & Non Financial Measures	Same as CPA Core Common	Same as CPA Core Common
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Reporting	Describe and analyze non-financial reporting options, and assess the impact of reporting changes on organizational performance.	Describe reports (including sustainability reports) to meet non-financial reporting needs.	Same as Entry	Analyze appropriateness of reporting options (including sustainability reporting frameworks) to meet organizational and interested party needs.	Same as CPA Core Common	Management Accounting & Non Financial Measures	Same as CPA Core Common	Same as CPA Core Common
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Sustainability-Related Risks and Opportunities	Assess the sustainability-related risks and opportunities facing an entity, and assess their potential impact on strategic decisions, stakeholder relationships, and long-term value.	Identify sustainability issues (e.g., climate change, social justice, supply chain ethics) that may affect the entity.	Same as Entry	Analyze the potential impact of sustainability risks and opportunities on an entity's performance, strategic goals, and interested parties. Analyze how integrating sustainability considerations can drive innovation, reduce costs, or enhance brand reputation over the long term.		Management Accounting & Non Financial Measures Emerging Topics		
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Integrating Sustainability into Performance Management	Explain how sustainability metrics can be embedded in performance management systems and decision-making processes, and evaluate their influence on strategic objectives and resource allocation.	Describe ways to incorporate sustainability measures into traditional KPIs, balanced scorecards, and incentive systems.	Same as Entry	Analyze the advantages and disadvantages of linking executive compensation and operational targets to sustainability performance. Analyze how sustainability-aligned performance management supports broader organizational goals (e.g., risk mitigation, interested party engagement, long-term profitability).		Management Accounting & Non Financial Measures Emerging Topics		
SC4	Describe how accounting, tax and assurance standards, regulations, criteria and laws are developed and explain why they are important in the context of capital markets, government, and society (including when they may be lacking)	Trends and Updates	Describe current trends and emerging updates, and explain their potential impact.	N/A	N/A	N/A	N/A	N/A	N/A	Describe current trends, recent updates, and emerging trends. Explain the potential impact of current trends, recent updates, and emerging trends
SC6	Explain the impact of technological innovation and automation including how technology is changing traditional ways of doing things including business models.	Technology	Describe the impact of technology and innovation data analytics and interested party decision making.	N/A	N/A	N/A	N/A	N/A	N/A	Describe the impact of emerging technological innovations and automations impacting the topic area.
SC5	Critically evaluate, analyze and apply core theories, frameworks and terminology underpinning these areas in an integrated manner (includ-ing those that are emerging) to inform the decision process. **NOTE: SC5 above is best represented by the DC competencies and therefore has not been included in the task statements.**									

Ethical Decision-Making and Organizational Governance/Data Governance

	CM 2.0 Competency	Concept	Summary Task Statement	Detailed Task Statements							
				Entry	Foundational Development	Course Coverage	CPA Core Common	CPA Core Licensure	CPA Leadership	Course Coverage	CPA Professional Readiness
Notes: The Decision Competencies use the decision process steps in an integrated manner, considering the levels of proficiency for all Competencies, and therefore, must be considered when reading each task statement. No task statements have been developed for Specific Competency 5, as the expectations related to this competency have already fully been captured by the Decision Competencies.											
DC1	Critically evaluate actions and decisions using the CPA Ethical Mindset (including exercising professional skepticism). **Note: DC1 has been included above but all of the DC task statements need to be considered when reviewing the SCs.**				Apply the CPA Ethical Mindset in real-world scenarios: collect relevant information, determine the ethical implications of actions and decisions, and explain the reasoning behind them.		Analyze more complex ethical situations using the CPA Ethical Mindset, document the factors influencing decisions, and manage ethical dilemmas by considering multiple perspectives and potential consequences.	Same as CPA Core Common	Assess the ethical implications of actions and decisions using the CPA Ethical Mindset and communicate effectively with interested parties about ethical considerations.		Critically evaluate actions and decisions using the CPA Ethical Mindset (including exercising professional skepticism).
SC2	Explain the features of other standards, regulations, laws and criteria (i.e. those that do not relate to accounting, assurance and tax) relevant to the circumstances.	Relevant Standards and Regulations	Describe and explain the applicability of standards, regulations, laws, or criteria relevant to the topic, applying cultural competency.	Describe guidelines, internal codes of conduct, policies and procedures, and regulatory requirements (including those related to emerging technology) that may be relevant to an ethical decision.	Explain the applicability of the guidelines, internal codes of conduct, policies and procedures, and regulatory requirements (including those related to emerging technology) for an ethical decision. Apply cultural competency in ethical decision-making.	Strategy & Governance	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development
SC2	Explain the features of other standards, regulations, laws and criteria (i.e. those that do not relate to accounting, assurance and tax) relevant to the circumstances.	Ethical Decision-Making and Professional Conduct	Describe the sections of the relevant code of professional conduct that apply to an ethical decision and determine their applicability in decision-making.	Describe the sections of the relevant code of professional conduct that apply to an ethical decision.	Explain the applicability of sections of the relevant code of professional conduct to an ethical decision.	Strategy & Governance	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development
SC2	Explain the features of other standards, regulations, laws and criteria (i.e. those that do not relate to accounting, assurance and tax) relevant to the circumstances.	Governance and Compliance	Describe other relevant standards, regulations, laws, or criteria for the entity's governance structure, including data governance, and determine their applicability.	Describe other standards, regulations, laws or criteria that may be relevant to the entity's governance structure.	Explain the applicability of the other standards, regulations, laws or criteria for the entity's governance structure (including data governance).	Strategy & Governance	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Board Structure and Responsibilities	Explain, analyze and assess the structure of the board and its effectiveness, key activities, and committees.	Explain the board's structure considering its composition, legal liability and accountability, mandate, committees and leadership.	Analyze the effectiveness of the board's structure. Analyze the effectiveness of the key activities of the board and other governing bodies identified. Analyze the role, duties, composition and mandate of the	Strategy & Governance	Same as Foundational Development	Same as Foundational Development	Assess the relevance of the information provided to the board and committees for effective governance of areas under their oversight.	Strategy & Governance	Same as CPA Leadership
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Code of Conduct and Compliance Policies	Describe the need for and explain the purpose of an entity's code of conduct, conflict of interest policies, and compliance procedures, and analyze and assess their effectiveness in supporting compliance with internal and external standards.	Describe the need for and explain the purpose of an entity's code of conduct, conflict of interest policy, and policies and procedures used for compliance purposes.	Analyze the effectiveness of an entity's code of conduct, conflict of interest policy, and policies and procedures used for compliance purposes.	Strategy & Governance	Same as Foundational Development	Same as Foundational Development	Analyze compliance issues related to outside regulators. Assess the entity's compliance reporting structures. Assess the risks of (non)compliance with other standards, regulations, laws and criteria, organizational policies, societal norms and personal ideals, and prioritize	Strategy & Governance Advanced Financial Reporting & Assurance	Same as CPA Leadership
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Social Responsibility and Sustainability	Explain the role of the board in an entity's social responsibility and sustainability strategy, and analyze and assess how board responsibilities align with the entity's strategies in these areas.	Explain the role of the board in an entity's social responsibility and sustainability strategy.	Analyze alignment of an entity's core values and board responsibilities with the entity's strategies for sustainability and social responsibility.	Strategy & Governance	Same as Foundational Development	Same as Foundational Development	Assess the implications of ethical decisions and governance practices on organizational performance and interested party relationships.	Strategy & Governance	Same as CPA Leadership
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Data Governance	Explain the need for data governance and its impact on an entity's data security and data quality, and analyze the policies and procedures that ensure effective data governance.	Explain why data governance (e.g.: who has access to data, who can change it, what are the approval levels, who can share data and how often these permissions are reviewed, use of AI-generated data) is needed and how it impacts an entity's data security and data quality. Identify risks associated with emerging technologies, such as AI-driven or machine-learning processes.	Analyze the policies and procedures used for data governance (e.g.: who has access to data, who can change it, what are the approval levels, who can share data and how often these permissions are reviewed, use of AI-generated data) and their impact on data security and data quality. Analyze risks associated with emerging technologies, such as AI-driven or machine-learning processes, proposing controls or governance measures (e.g., bias detection, transparency, data quality standards) to address those risks.	Strategy & Governance	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	N/A	Same as Foundational Development
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Ethical Guidelines and Compliance	Analyze the entity's adherence to ethical guidelines, codes of conduct, and regulatory requirements, and assess how organizational policies and societal norms influence ethical decision-making.	N/A	Analyze the entity's adherence with ethical guidelines, codes of conduct, and regulatory requirements. Analyze the impact of organizational policies, societal norms, and personal ideals on ethical decision-making.	Strategy & Governance	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	N/A	Same as Foundational Development
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision-making and reporting.	Board and Data Governance	Explain and analyze the role of the board in assuring effective data governance.	Explain the role of the board in an entity's data governance.	Analyze the role of the board in assuring effective data governance.	Strategy & Governance	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	N/A	Same as Foundational Development

SC4	Describe how accounting, tax and assurance standards, regulations, criteria and laws are developed and explain why they are important in the context of capital markets, government, and society (including when they may be lacking)	Trends and Updates	Describe current trends and emerging updates, and explain their potential impact.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Describe current trends, recent updates, and emerging trends. Explain the potential impact of current trends, recent updates, and emerging trends
SC6	Explain the impact of technological innovation and automation including how technology is changing traditional ways of doing things including business models	Technology	Describe the impact of technology and innovation data analytics and interested party decision making.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Describe the impact of emerging technological innovations and automations impacting the topic area
SC5	Critically evaluate, analyze and apply core theories, frameworks and terminology underpinning these areas in an integrated manner (includ-ing those that are emerging) to inform the decision process. **NOTE: SC5 above is best represented by the DC competencies and therefore has not been included in the task statements.**										

Tax

CM 2.0 Competency	Concept	Summary Task Statement	Detailed Task Statements							Note
			Entry	Foundational Development	Course Coverage	CPA Core Common	CPA Core Licensure	Course Coverage	CPA Leadership	CPA Professional Readiness	
Notes: The Decision Competencies use the decision process steps in an integrated manner, considering the levels of proficiency for all Competencies, and therefore, must be considered when reading each task statement. No task statements have been developed for Specific Competency 5, as the expectations related to this competency have already fully been captured by the Decision Competencies. Note 1 The task statement applies to routine individual income tax events or transactions at a low to moderate complexity, which include: - Employment income, also including employment taxable benefits (e.g.: automobiles, allowances and reimbursements, 6(1)(a) exclusions, group plans, stock options, and interest-free or low-interest loans) - Employments income deductions (e.g.: legal expenses, sales expenses, automobiles, meals, dues, home office) - Property income (see corporate below) - Business income (see corporate below) - Other income and deductions (e.g.: retiring allowances, support payments received and paid, pension income, moving expenses, child care expenses, and RRSPs) - Capital property (see corporate below, also principal residence and personal use and listed personal property) - Taxable income adjustments (e.g.: loss carry forwards, stock option deduction, capital gains deduction) - Elements of taxes payable (e.g.: graduated tax rates, refundable and non-refundable tax credits (except for foreign tax credits)) Note 2 The task statement applies to routine corporate income tax events or transactions at a low to moderate complexity, which include: - Business income (e.g.: common Schedule 1 adjustments and CCA (including recapture and terminal losses)) - Property income (e.g.: interest, dividends, rentals, royalties) - Capital property (e.g.: business income vs. capital gains, capital gains, identical property, capital gains reserves, replacement property, change in use, available for use, dispositions of land and building, and business investment losses) - Taxable income adjustments (e.g.: donations, loss carry forwards and dividends) - Elements of taxes payable (e.g.: general tax rate, provincial abatement, small business deduction, general rate reduction, additional tax on personal services business income, RDTOH, refundable Part 1, Part IV, and dividend refund) Note 3 The task statement applies to routine tax planning at a low to moderate complexity, which includes: - Non-arm's length transactions. - Dividends paid and the concept of integration. - Advantages and disadvantages of self-employed versus employee status. - Becoming or ceasing to be a Canadian resident. - Divorced individuals. - Deceased individuals. - Compensation planning between a shareholder and a closely-held corporation. - Tax deferral and saving opportunities related to RESPs, RRIFs, and TFSAs. Note 4: The task statement applies to routine tax planning at a higher complexity, which includes: - Sale of a business through an asset sale. - Sale of a business through a share sale (including QSBCS capital gains exemption). - Personal services business income. - Income splitting with family members. - An acquisition of control. - Potential uses and consequences of tax-deferred transactions that utilize sections 51, 85 and 86. Note 5: The task statement applies to routine GST concepts at a low to moderate complexity, which include: - To whom GST applies - When GST applies - Ways to determine GST owing - Types of supplies (including impacts on requirement to collect GST and ability to claim input tax credits (ITCs)) - GST obligations of a person - Components of net tax - Instalments and filing and payment deadlines Note 6: The task statement applies to routine GST concepts at a higher complexity, which include elections to permit GST not to be charged in certain circumstances: - Sale of a business assets (S.167) - Sale of real property - Closely related corporations											
DC1	Critically evaluate actions and decisions using the CPA Ethical Mindset (including exercising professional skepticism). **Note: DC1 has been included above but all of the DC task statements need to be considered when reviewing the SCs.**			Apply the CPA Ethical Mindset in real-world scenarios: collect relevant information, determine the ethical implications of actions and decisions, and explain the reasoning behind them.		Analyze more complex ethical situations using the CPA Ethical Mindset, document the factors influencing decisions, and manage ethical dilemmas by considering multiple perspectives and potential consequences.	Same as CPA Core Common		Assess the ethical implications of actions and decisions using the CPA Ethical Mindset and communicate effectively with interested parties about ethical considerations.	Critically evaluate actions and decisions using the CPA Ethical Mindset (including exercising professional skepticism).	
SC1	Apply accounting and assurance standards, and tax requirements as needed by researching and analyzing issues in routine situations of low-to-moderate levels of ambiguity, complexity, and uncertainty.	Basic Tax Concepts	Describe legal forms, structures, and corporate tax types, and explain individual and corporate tax compliance requirements.	Describe legal forms and structures and taxation corporate types. Describe individual and corporate tax compliance requirements.	Same Entry.	Same Entry.	Same Entry.		Same Entry.	Same Entry.	
SC1	Apply accounting and assurance standards, and tax requirements as needed by researching and analyzing issues in routine situations of low-to-moderate levels of ambiguity, complexity, and uncertainty.	Individual Income Tax Issues	Explain appropriate tax treatment for individual income tax elements.	Describe appropriate tax treatment for routine individual income tax elements.[1]	Explain appropriate tax treatment for routineindividual income tax elements.[1]	Taxation	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development	Same as Foundational Development	In Foundational Development, learners are expected to be able to explain the tax impact to interested parties.
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Individual Income Tax Measurement	Measure and explain individual tax payable.	Prepare routine individual income tax payable.[1]	Explain the impact of the calculation of routine individual income tax payable.[1]	Taxation	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development	Same as Foundational Development	Explain includes communicating the implications of the calculation to the interested parties (which is not part of Entry).
SC1	Apply accounting and assurance standards, and tax requirements as needed by researching and analyzing issues in routine situations of low-to-moderate levels of ambiguity, complexity, and uncertainty.	Corporate Income Tax Issues	Explain appropriate tax treatment for corporate income tax elements.	Describe appropriate tax treatment for routine corporate income tax elements.[2]	Explain appropriate tax treatment for routine corporate income tax elements.[2]	Taxation	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development	Same as Foundational Development	In Foundational Development, learners are expected to be able to explain the tax impact to interested parties.
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Corporate Income Tax Measurement	Measure and explain corporate tax payable.	Prepare routine corporate income tax payable.[2]	Explain the impact of the calculation of routine corporate income tax payable.[2]	Taxation	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development	Same as Foundational Development	Explain includes communicating the implications of the calculation to the interested parties (which is not part of Entry).
SC1	Apply accounting and assurance standards, and tax requirements as needed by researching and analyzing issues in routine situations of low-to-moderate levels of ambiguity, complexity, and uncertainty.	Tax planning	Explain tax planning opportunities and assess their impact on tax obligations and planning strategies.	N/A	N/A	N/A	Explain routine tax planning opportunities and their impact.[3]	Explain routine tax planning opportunities and their impact at a higher complexity level.[4]	Taxation	Same as CPA Core Common	Same as CPA Core Common	
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Tax planning Measurement	Measure the impact of tax planning opportunities.	N/A	N/A	N/A	Measure the impact of routine tax planning opportunities.[3]	Measure the impact of routine tax planning opportunities at a higher complexity level.[4]	Taxation	Same as CPA Core Common	Same as CPA Core Common	
SC1	Apply accounting and assurance standards, and tax requirements as needed by researching and analyzing issues in routine situations of low-to-moderate levels of ambiguity, complexity, and uncertainty.	GST Concepts	Explain GST concepts.	N/A	N/A	N/A	Explain appropriate tax treatment for routine GST concepts.[5]	Explain appropriate tax treatment for routine GST concepts at a higher complexity level.[6]	Taxation	Same as CPA Core Common	Same as CPA Core Common	
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	GST Measurement	Measure routine GST.	N/A	N/A	N/A	Measure the impact of routine GST concepts.[5]	Same as CPA Core Common	Taxation	Same as CPA Core Common	Same as CPA Core Common	

SC4	Describe how accounting, tax and assurance standards, regulations, criteria and laws are developed and explain why they are important in the context of capital markets, government, and society (including when they may be lacking).	Tax Legislation	Describe how and why tax legislation exists. Describe the components of the Federal Canadian tax system. Explain the societal role of the tax system in Canada.	Describe how and why tax legislation exists. Describe the components of the Federal Canadian tax system (e.g.: how and why tax legislation exists; various tax revenue sources; responsibilities of taxpayers, their	Same as Entry	N/A	Same as Entry	Explain the existence and purpose of GAAR and anti-avoidance provisions. Apply basic tools to perform tax research.	Taxation	Same as Entry	Explain current trends, and recent updates, in taxation. Explain the implications of impending changes and their impact on an entity.
SC6	Explain the impact of technological innovation and automation including how technology is changing traditional ways of doing things including business models	Technology	Describe the impact of technology and innovation on financial reporting and interested party decision making	N/A	N/A	N/A	N/A	N/A		N/A	Describe the impact of emerging technological innovations and automations impacting the topic area
SC5	Critically evaluate, analyze and apply core theories, frameworks and terminology underpinning these areas in an integrated manner (includ-ing those that are emerging) to inform the decision process. **NOTE: SC5 above is best represented by the DC competencies and therefore has not been included in the task statements.**											

Value Creation

	CM 2.0 Competency	Concept	Summary Task Statement	Detailed Task Statements							
				Entry	Foundational Development	Course Coverage	CPA Core Common	CPA Core Licensure	CPA Leadership	Course Coverage	CPA Professional Readiness
Notes: The Decision Competencies use the decision process steps in an integrated manner, considering the levels of proficiency for all Competencies, and therefore, must be considered when reading each task statement. No task statements have been developed for Specific Competency 5, as the expectations related to this competency have already fully been captured by the Decision Competencies.											
DC1	Critically evaluate actions and decisions using the CPA Ethical Mindset (including exercising professional skepticism). **Note: DC1 has been included above but all of the DC task statements need to be considered when reviewing the SCs.**				Apply the CPA Ethical Mindset in real-world scenarios: collect relevant information, determine the ethical implications of actions and decisions, and explain the reasoning behind them.		Analyze more complex ethical situations using the CPA Ethical Mindset, document the factors influencing decisions, and manage ethical dilemmas by considering multiple perspectives and potential consequences.	Same as CPA Core Common	Assess the ethical implications of actions and decisions using the CPA Ethical Mindset and communicate effectively with interested parties about ethical considerations.		Critically evaluate actions and decisions using the CPA Ethical Mindset (including exercising professional skepticism).
SC1	Not applicable in Value Creation										
SC2	Not applicable in Value Creation										
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Entity's Value Proposition	Analyze an entity's value proposition by identifying what value is being offered, its target market, and associated strategic elements.	Describe an entity's value proposition (e.g.: what value is being offered, target market for offering, pricing, and promotional activities).	Analyze an entity's value proposition (e.g.: what value is being offered, target market for offering, pricing, and promotional activities).	Strategy & Governance	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Competitive Environment	Analyze the impact of an entity's competitive environment on its value proposition.	Explain the impact of an entity's competitive environment on its value proposition (e.g.: what value is being offered, target market for offering, pricing, and promotional activities).	Analyze the impact of an entity's competitive environment in relation to its value proposition (e.g.: what value is being offered, target market for offering, pricing, and promotional activities).	Strategy & Governance	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Value Creation Process	Analyze an entity's value creation process, identifying the drivers and strategic models involved in the generation of value.	Describe an entity's value creation process (e.g.: value chain).	Analyze an entity's value-creation process (e.g.: value chain), identifying the the drivers and strategic models involved in the generation of value.	Strategy & Governance	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Human Resources and Value Creation	Analyze the impact of an entity's human resources on its ability to create value and achieve its strategic goals.	Explain the impact of an entity's human resources on its ability to create value.	Analyze the impact of an entity's human resources on its ability to create value and achieve its strategic goals.	Strategy & Governance / Emerging Topics	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development		Same as Foundational Development
SC3	Measure transaction-based and other information using measurement fundamentals to assess technical validity and precision of the information used in decision making and reporting.	Value Creation Drivers	Analyze an entity's value creation drivers and strategic models, and assess how external events influence ethical and sustainable value creation.	Describe an entity's value creation drivers and strategic models.	Analyze an entity's value creation drivers and strategic models.	Strategy & Governance	Same as Foundational Development	Same as Foundational Development	Assess value creation goals and objectives relative to organizational strategy, ethics, and sustainability. Reflect on the role that external events play on ethical and sustainable value creation.	Strategy & Governance / Emerging Topics	Same as CPA Leadership
SC4	Describe how accounting, tax and assurance standards, regulations, criteria, and laws are developed and explain why they are important in the context of capital markets, government, and society (including when they may be lacking)	Trends and Updates	Describe current trends and emerging updates, and explain their potential impact.	N/A	N/A		N/A	N/A	N/A		Describe current trends, recent updates, and emerging trends. Explain the potential impact of current trends, recent updates, and emerging trends
SC5	See learning objectives for Decision Competencies										
SC6	Explain the impact of technological innovation and automation including how technology is changing traditional ways of doing things including business models	Technology	Describe the impact of technology and innovation data analytics and interested party decision making.	N/A	N/A		N/A	N/A	N/A		Describe the impact of emerging technological innovations and automations impacting the topic area
SC5	Critically evaluate, analyze and apply core theories, frameworks and terminology underpinning these areas in an integrated manner (includ-ing those that are emerging) to inform the decision process. **NOTE: SC5 above is best represented by the DC competencies and therefore has not been included in the task statements.**										

Economics & Statistics

CM 2.0 Competency		Concept	Summary Task Statement	Detailed Task Statements						
				Entry	Foundational Development	Course Coverage	CPA Core Common	CPA Core Licensure	CPA Leadership	CPA Professional Readiness
FC1	Explain and apply core theories and terminology underpinning these Topic Areas in an integrated manner (including those that are emerging).	Core Theories	Describe and apply the fundamental principles of microeconomics and macroeconomics.	Explain key concepts in microeconomics, such as supply and demand, opportunity cost, scarcity and market equilibrium. Explain key concepts in macroeconomics, such as fiscal and monetary policy, inflation and unemployment, exchange rates and global trade, short and long-term views of economic development.	Apply key micro- and macroeconomic concepts in business and organizational decision making.	Emerging Topics	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.
FC1	Explain and apply core theories and terminology underpinning these Topic Areas in an integrated manner (including those that are emerging)	Core Theories	Describe and apply statistics and mathematical modelling & analysis.	Explain basic probability and important distributions.	Appy statistics and mathematical modeling concepts in business and organizational decision making.	Emerging Topics	Same as Foundational Development.			
FC2	Identify related standards, regulations, laws, criteria and frameworks, including those that are emerging.	Frameworks/Business structure	Explain the different types of market structures.	Explain the different types of market structures, including perfect competition, monopolistic competition, monopoly, and oligopoly.	Same as Entry.		Same as Entry.	Same as Entry.	Same as Entry.	Same as Entry.
FC3	Apply frameworks and methods for measuring and managing risk and un-certainty in decision-making and reporting contexts, including those that are emerging.	Economic Growth and Stability	Describe and apply the effect of changes in macroeconomic indicators on business activity.	Describe concepts such as GDP, inflation, unemployment, and economic cycles, and the impact of changes in these on a businesses risk and decision making.	Apply concepts of economic growth and stability (e.g., GDP, inflation, unemployment) in analyzing the broader market environment for business planning.	Emerging Topics	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.
FC3	Apply frameworks and methods for measuring and managing risk and uncertainty in decision making and reporting contexts, including those that are emerging.	Managing Risks and Uncertainty	Describe and apply the effect of changes in risk and how to deal with it using probability theory.	Describe how probability theory can be used to identify the likelihood of an event occuring and how to use that to help deal with risk and uncertainty.	Apply concepts of probability theory in modeling different scenarios to aid in decision making.	Emerging Topics	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.

Equity, Diversity and Inclusivity

CM 2.0 Competency		Concept	Summary Task Statement	Detailed Task Statements						
				Entry	Foundational Development	Course Coverage	CPA Core Common	CPA Core Licensure	CPA Leadership	CPA Professional Readiness
SFC1	Identify core theories and terminology underpinning these Topic Areas including those that are emerging.	Key Terms and Concepts	Describe the foundational EDI concepts that can guide relations within the workplace as well as practice with clients. These include understanding terminology and the diversity of identities, as well as listening to the voices of under-represented groups and understanding the diverse ways CPAs themselves are located in equity issues, to foster more equitable, diverse, and inclusive environments.	Describe key terms and concepts such as equity, diversity, inclusion, intersectionality, systemic factors, unconscious bias, privilege, microaggressions, intercultural competence, cultural safety and humility, critical reflexivity, and allyship.	Describe the significance of recognizing and appreciating individual differences, including talents, skills, abilities, experiences, and perspectives, as a means to foster an inclusive and diverse environment.	Emerging Topics	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development
SFC1	Identify core theories and terminology underpinning these Topic Areas including those that are emerging.	Addressing Systemic Inequities and Barriers	Describe individual and collective strategies to identify and address systemic inequities, fostering an environment and a practice that promotes access, fairness, and equity for all, while being aware of one's unconscious bias and resistance to change, as well as being critically reflexive about one's own location in the issue.	Describe how recognizing and addressing systemic inequities and barriers based on race, gender, Indigenous identity, social class, age, sexual orientation, gender identity, disability, and other dimensions of diversity can promote fairness, access, and equity for all individuals.	Describe the positive impacts of EDI on organizations and society as a whole, such as improved employee engagement, enhanced decision-making, greater innovation and profitability, reduced tension between individual and organizational values, and increased client satisfaction. Describe challenges such as resistance to change, unconscious biases, and the need for ongoing learning and commitment.	Emerging Topics	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development
SFC1	Identify core theories and terminology underpinning these Topic Areas including those that are emerging.	Emerging Practices	Describe emerging frameworks, areas of professional practice, and promising practices to advance EDI, ESG and its links to EDI, workplace EDI benchmarks, emerging laws, inclusive leadership models, emerging roles for CPAs, and CPA ethics.	Describe the different kinds of professional contexts and situations where EDI might be relevant.	Describe emerging and promising practices to advance EDI; how EDI concepts apply to a range of professional contexts; benchmarks, emerging laws, inclusive leadership models; and the importance of being guided by the voices of marginalized communities who are experts on their contexts.	Emerging Topics	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development
SFC2	Identify related standards, regulations, laws, criteria and frameworks, including those that are emerging.	Laws and Regulations		N/A	Describe relevant EDI standards, regulations, laws, criteria, and frameworks that may apply to a decision.	Emerging Topics	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development

CM 2.0 Competency		Concept	Summary Task Statement	Detailed Task Statements							Note
				Entry	Foundational Development	Course Coverage	CPA Core Common	CPA Core Licensure	CPA Leadership	CPA Professional Readiness	
SFC1	Identify core theories and terminology underpinning these Topic Areas including those that are emerging.	Key Terms and Concepts	Describe pre-contact history, knowledge of resulting, historical and ongoing struggles Indigenous peoples face, the impact of colonization and the importance of sovereignty, cultural revitalization, and land stewardship in shaping Indigenous identity and rights.	Describe key terms and concepts including colonization, self-determination, cultural appropriation, sovereignty, cultural revitalization, oral tradition, land (dispossession, rights, stewardship, ceded/unceded, Aboriginal title), and treaty rights.	Describe pre-contact Indigenous nations. Describe the historical experiences of Indigenous peoples in Canada, including the impact of colonization, forced assimilation policies, forced relocation and reserves, Sixties scoop, Indian Act, and the legacy of residential and day schools and recognize the significance of these historical events in shaping Indigenous identity and the ongoing struggles faced by Indigenous communities (see Notes for specific impacts).	Emerging Topics	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	Describe the ongoing struggles faced by some Indigenous communities and the barriers faced by some Indigenous people resulting from colonization. Describe the potential economic impact of Indigenous economic growth. Describe current impacts of Indigenous people's legal, social, economic and historical context.
SFC1	Identify core theories and terminology underpinning these Topic Areas including those that are emerging.	Indigenous Culture and Diversity	Describe the culture and diversity of Indigenous peoples in Canada.	Describe the diversity among Indigenous peoples in terms of languages, cultures, traditions, governance structures, and histories. Describe that there is no singular Indigenous experience and that each nation and community has its unique context.	Describe recognition and ability to discriminate the unique constituents of the Canadian Indigenous population, specifically Inuit, Metis and First Nations peoples and the uniqueness of their culture and history and uniqueness of their world views. Describe why 'distinctions' based approaches are needed.	Emerging Topics	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	Describe the major language groups, number of languages spoken, cultures, traditions, traditional territories, and overview of governance structures.
SFC2	Identify related standards, regulations, laws, criteria and frameworks, including those that are emerging.	Standards, Regulations, and Indigenous Rights	Describe knowledge of Indigenous rights, as outlined by international and national frameworks, the legal and ethical responsibilities of governments and organizations in consulting and accommodating Indigenous peoples, promoting respect for self-determination and Indigenous sovereignty.	List the three groups of Indigenous Peoples recognized by the Canadian Constitution of 1982.	Describe related standards, regulations, laws, criteria, and frameworks relevant to Indigenous views and Indigeneity. Describe the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP), its recognition of inherent and legal rights of Indigenous people globally, its implementation in Canada and the significance of Indigenous rights, including the right to self-determination, free, prior, and informed consent, and the duty of/states to consult and accommodate Indigenous peoples. Describe the protections of the rights of Indigenous peoples in Canada in the Canadian Charter of Rights and Freedoms. Describe the Indian Act and what authority it exerts currently. Describe current legal obligations of organizations conducting business on Reserves or Lands to which Indigenous Peoples have claim to (traditional lands) i.e. the duty to consult. Describe the roles of key Indigenous organizations operating at national and provincial levels, such as First Nation Bands, Assembly of First Nations, Metis Nations, and Indigenous culture, rights, finances and perspectives.	Emerging Topics	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	Describe the nature of transfer payments under the various acts made to Indigenous peoples. Describe Societal, Political and Economic tensions in the process of reconciliation including historical, economic and spiritual connection to land and its stewardship.

Law and legal forms of business

	CM 2.0 Competency	Concept	Summary Task Statement	Detailed Task Statements						
				Entry	Foundational Development	Course Coverage	CPA Core Common	CPA Core Licensure	CPA Leadership	CPA Professional Readiness
FC1	Explain and apply core theories and terminology underpinning these Topic Areas in an integrated manner (including those that are emerging).	Key Terms and Concepts	Describe and apply key terms and concepts underlying business law.	Describe fundamental characteristics of legal systems, particularly the rule of law, the doctrine of precedent, and the convention of parliamentary supremacy. Describe the essential aspects of Canada's legal system, especially the levels and branches of government.	Apply the key legal concepts underlying business law in identifying and evaluating legal risk.	Emerging Topics	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.
FC1	Explain and apply core theories and terminology underpinning these Topic Areas in an integrated manner (including those that are emerging).	Dispute Resolution	Describe and determine the best ways for organizations to deal with legal disputes.	Describe when a business requires the expertise and assistance of a lawyer in resolving disputes. Describe the role of Canadian courts and tribunals in resolving business disputes. Describe the significance of leading alternative methods to litigation, explicitly negotiation, mediation, and arbitration.	Determine when to hire a lawyer to resolve a dispute in practice. Determine when to turn to the courts or tribunals for resolving their disputes. Determine when to use the leading alternatives to litigation.	Emerging Topics	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.
FC2	Identify related standards, regulations, laws, criteria and frameworks, including those that are emerging.	Laws	Describe the different areas of law applicable to most types of private organizations in both theory and practice.	Identify the key areas of the law applicable to most businesses, particularly tort, contract, property, and employment law. Identify the significant areas of statutory law relevant to most businesses, including consumer protection, debt, intellectual property, competition, human rights,	Describe how the different key areas of business law apply in practice.	Emerging Topics	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.
FC2	Identify related standards, regulations, laws, criteria and frameworks, including those that are emerging.	Organizational Forms, Governance, and Conduct	Identify the leading ways that businesses organize and conduct themselves in both theory and practice.	Identify the advantages and disadvantages of the key forms of business organizations in Canada, namely sole proprietorships, partnerships, and corporations. Identify the governance roles of key players: that is, those who own part or all, oversee the management, and execute the day-to-day operations of the organization. Identify the key ways in which organizations act through others, mainly agency, employment, and independent contracting.	Identify the most suitable form for various businesses in practice. Describe whether the key players in an organization have fulfilled their legal duties Identify the most suitable way for an organization to delegate decision-making.	Emerging Topics	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.
FC3	Apply frameworks and methods for measuring and managing risk and uncertainty in decision making and reporting contexts, including those that are emerging.	Legal Compliance and Risk Management	Describe a legal risk management plan.	Describe the importance of retaining a lawyer's services in managing legal risks. Describe how to identify and evaluate the seriousness and likelihood of legal risks in light of the consequences of legal breaches. Describe the main strategies used in eliminating or minimizing legal risk: avoiding, transferring, mitigating, and retaining.	Prepare a legal risk management plan.	Emerging Topics	Same as Entry.	Same as Entry.	Same as Entry.	Same as Entry.

Organizational Behaviour

CM 2.0 Competency		Concept	Summary Task Statement	Detailed Task Statements						
				Entry	Foundational Development	Course Coverage	CPA Core Common	CPA Core Licensure	CPA Leadership	CPA Professional Readiness
FC1	Explain and apply core theories and terminology underpinning these Topic Areas in an integrated manner (including those that are emerging).	Key Terms and Concepts	Describe and apply key concepts of organizational behaviour to understand and improve how human behaviour, culture, and group dynamics influence business outcomes and enhance organizational performance.	Describe the role of organizational behaviour in business and organizations. Explain key concepts such as individual behaviour, group dynamics, organizational culture, and the relationship between human behaviour and organizational	Apply key concepts of organizational behaviour in business settings, such as understanding individual motivations, group dynamics, and organizational culture to improve performance.	Emerging Topics / Strategy and Governance	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.
FC2	Identify related standards, regulations, laws, criteria, and frameworks, including those that are emerging.	Laws and Regulations	Describe the various regulations, standards, and ethical considerations that impact human resource management and organizational behaviour in Canadian businesses	Describe the various regulations, standards, and ethical considerations that impact human resource managementand organizational behaviour in Canadian businesses	Same as Entry.		Same as Entry.	Same as Entry.	Same as Entry.	Same as Entry.
FC3	Apply frameworks and methods for measuring and managing risk and uncertainty in decision making and reporting contexts, including those that are emerging.	Managing Change and Conflict in Organizations	Describe and apply conflict resolution techniques and change management strategies that can help lead organizations through transitions and resolve conflicts effectively.	Explain the importance of managing change and conflict in organizations, highlighting concepts like resistance to change, conflict resolution techniques, and strategies for managing organizational transitions.	Apply concepts of change management and conflict resolution techniques and interest-based conflict management strategies.	Emerging Topics / Strategy and Governance	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.
FC3	Apply frameworks and methods for measuring and managing risk and uncertainty in decision making and reporting contexts, including those that are emerging.	Human Biases in Decision Making	Describe and apply the effects of human biases on decision making and apply strategies to minimize these biases, ensuring fair and objective outcomes in leadership and team management.	Describe how human biases (e.g., cognitive biases, unconscious biases) affect decision making in organizations, and how these biases can lead to suboptimal outcomes in leadership and team dynamics.	Apply knowledge of human biases in organizational decision making, developing strategies to mitigate biases and promote objective and fair decision making processes.	Emerging Topics	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.

Sustainability

CM 2.0 Competency		Concept	Summary Task Statement	Detailed Task Statements						
				Entry	Foundational Development	Course Coverage	CPA Core Common	CPA Core Licensure	CPA Leadership	CPA Professional Readiness
FC1	Explain and apply core theories and terminology underpinning these Topic Areas in an integrated manner (including those that are emerging).	Key Terms and Concepts	Describe and apply sustainability principles that when applied help to ensure businesses balance economic success with environmental and social responsibilities, fostering long-term value creation.	Describe the role of sustainability in business and organizations. Describe key terms and concepts related to sustainability, including environmental, social, and governance (ESG), planetary boundaries, ecosystems, natural assets, and public sector regulation.	Apply key concepts related to sustainability, including environmental, social, and governance (ESG), planetary boundaries, ecosystems, natural assets, and public sector regulation.	Management Accounting & Non Financial Measures	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.
FC2	Identify related standards, regulations, laws, criteria and frameworks, including those that are emerging.	Laws and Regulations	Describe the various standards, regulations, laws, and frameworks relevant to sustainability in Canada.	N/A	Describe the various current and emerging standards, regulations, laws, and frameworks relevant to sustainability in Canada.	Management Accounting & Non Financial Measures	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.
FC3	Apply frameworks and methods for measuring and managing risk and uncertainty in decision making and reporting contexts, including those that are emerging.	Preservation of Natural Resources and Ecosystems	Describe and apply strategies to protect natural resources and maintain planetary boundaries, ensuring that business decisions support environmental sustainability.	Explain the need to protect and preserve natural resources, biodiversity, and the delicate balance of Earth's ecosystems. Explain the importance of planetary boundaries and ecosystems in achieving sustainability.	Apply the concept of planetary boundaries and ecosystems in achieving sustainability in decision making. Describe the connectivity of financial and sustainability risks and opportunities.	Management Accounting & Non Financial Measures	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.	Same as Foundational Development.
FC3	Apply frameworks and methods for measuring and managing risk and uncertainty in decision making and reporting contexts, including those that are emerging.	Enhancing Business Strategies	Describe sustainability strategies to improve business performance, build a positive reputation, mitigate risks, and ensure long-term success.	Describe how sustainability practices can enhance business reputation, reduce risks, attract investment, and contribute to long-term success.	Describe how sustainability practices can enhance business reputation, reduce risks, attract investment, and contribute to long-term success.	Management Accounting & Non Financial Measures	Same as Entry.	Same as Entry.	Same as Entry.	Same as Entry.

	CM 2.0 Competency	Concept	Summary Task Statement	Detailed Task Statements						
				Entry	Foundational Development	Course Coverage	CPA Core Common	CPA Core Licensure	CPA Leadership	CPA Professional Readiness
SFC1	Identify core theories and terminology underpinning these Topic Areas including those that are emerging.	Key Terms and Concepts	Describe key systems thinking and complexity concepts to recognize how interconnected systems—human, environmental, technological, and organizational—function, and how changes in one system can create ripple effects across others.	N/A	Describe the interconnected nature of human, environmental, technological, organizational, regulatory, and social systems, and recognize how changes or actions in one system can have ripple effects on others.	Strategy and Governance	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development
SFC2	Identify related standards, regulations, laws, criteria and frameworks, including those that are emerging.	Laws and Regulations	Identify and describe related standards, regulations, laws, criteria, and frameworks relevant to systems thinking and complexity theory	N/A	Identify and describe related standards, regulations, laws, criteria, and frameworks relevant to systems thinking and complexity theory	Strategy and Governance / Emerging Topics	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development

Emerging and Transformative Technologies

CM 2.0 Competency		Concept	Summary Task Statement	Detailed Task Statements						
				Entry	Foundational Development	Course Coverage	CPA Core Common	CPA Core Licensure	CPA Leadership	CPA Professional Readiness
SFC1	Identify core theories and terminology underpinning these Topic Areas including those that are emerging.	Core Theories	Describe foundational theories and terms related to emerging technologies, emphasizing their role in enhancing collaboration and driving technological innovation in business environments.	Describe core theories and terminologies underlying emerging and transformative technologies.	Explain the significance of emerging and transformative technologies in enabling person-to-person and person-to-technology collaborations.	Emerging Topics	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development
SFC1	Identify core theories and terminology underpinning these Topic Areas including those that are emerging.	Business Transformation	Describe insights about how emerging technologies can transform business operations and decision making, ensuring trust and innovation in an evolving digital landscape.	Describe how emerging technologies could have the potential to advance ongoing transformation in business.	Explain how technology enables and facilitates trust in decision processes and systems in order to advance ongoing transformation.	Emerging Topics	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development
SFC1	Identify core theories and terminology underpinning these Topic Areas including those that are emerging.	Benefits and Risks	Describe knowledge of the social and economic implications of emerging technologies, assessing both the opportunities and challenges they present to businesses and communities	Describe the potential benefits and risks of emerging and transformative technologies.	Explain the social and economic implications of emerging and transformative technologies.	Emerging Topics	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development
SFC2	Identify related standards, regulations, laws, criteria and frameworks, including those that are emerging.	Laws and Regulations	Describe regulatory and ethical frameworks to ensure responsible innovation, sustainability, and compliance in the development and use of transformative technologies.	N/A	Describe related standards, regulations, laws, criteria, and frameworks relevant to emerging and transformative technologies. Describe emerging frameworks, initiatives, and guidelines that promote responsible innovation, sustainability, and the ethical use of emerging technologies.	Emerging Topics	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development	Same as Foundational Development

Appendix C – Program Transition

Changes for the Year 1 MPAcc courses must be made by January 1, 2027 in order to complete class builds, registrations, etc. prior to the start of the May 2027 term. Proposed changes to the Year 2 MPAcc courses should not be implemented until September 2027, as the 2027 returning year 2 students will complete the previous 38-credit unit program in the May-August 2027 terms. There will be no continuation of the current MPAcc program beyond the final cohort beginning in May 2026.

If students are unsuccessful in completing the entire Year 1 courseload in 2026, they will be transitioned into the Year 1 replacement program. If students are unsuccessful in completing the entire Year 2 courseload in 2027, they will be transitioned into the replacement program.

The admission requirements outlined in the Graduate Admissions Consultation must go into effect for the 2028 intake, due to admission timelines for the 2027 intake. The 2027 intake will continue to follow the current admission standards and processes. The changes to the admission requirements are minimal. Continued use of the existing admission process for the Spring 2027 intake will not adversely affect the program.

Course Equivalencies

The below chart outlines transfer credits to be awarded for courses passed in the current program.

Current Course	Equivalent Course in Replacement Program
MPAC 831.3 Strategy and Governance	MPAC 872.3 Strategy and Governance [Year 2]
MPAC 833.4 Financial Reporting and Analysis	MPAC 843.3 Financial Reporting and Analysis [Year 1]
MPAC 835.3 Assurance	MPAC 844.3 Assurance [Year 1]
MPAC 837.3 Advanced Finance	MPAC 873.3 Advanced Finance [Year 2]
MPAC 839.3 Advanced Taxation	None
MPAC 992.3 Research - Project	MPAC 991.3 Accounting Research [Year 2]
MPAC 851.4 Advanced Management Accounting	MPAC 871.3 Advanced Management Accounting [Year 2]
MPAC 853.3 Advanced Financial Reporting	MPAC 845.3 Integrated Financial Reporting & Assurance [Year 1]*
MPAC 855.3 Advanced Assurance	
MPAC 858.3 Advanced Financial Planning	MPAC 842.3 Advanced Taxation**
MPAC 891.3 Integrative Capstone	None
MPAC 892.3 Integrative Capstone 2	None

*Successful completion of MPAC 853.3 and MPAC 855.3 required to receive credit for MPAC 845.3
**Success completion of MPAC 839.3 and MPAC 858.3 required to receive credit for MAPC 842.3

Transition Path: Current Year 1 to New Program Year 1

If a student is unsuccessful in any Year 1 course in 2026, they will be rolled into the new program in 2027.

For example, if a student were to fail MPAC 833.3 Financial Reporting and Analysis and MPAC 835.3 Assurance (two high-risk courses) in 2026, their next two years would be as follows:

2027 – MPAcc Transition Year 1		
Course	**Timing**	**Length**
MPAC 841.3 Management Accounting & Non-Financial Measures	May – June	5 Weeks
MPAC 842.3 Advanced Taxation	May – June	5 Weeks
MPAC 843.3 Financial Reporting and Analysis*	June – July	5 Weeks
MPAC 844.3 Assurance*	June – July	5 Weeks
MPAC 846.3 Integration & Analysis	June – August	10 Weeks
MPAC 847.3 Emerging Topics 1	June – August	10 Weeks
MPAC 845.3 Integrated Financial Reporting & Assurance	July - August	5 Weeks
CGPS 960.0 Introduction to Ethics and Integrity	May - August	Self-paced

September: CPA Professional Exam Part 1: CPA Core - Licensure

2028 – MPAcc Transition Year 2		
Course	**Timing**	**Length**
MPAC 871.3 Advanced Management Accounting	June – July	5 Weeks
MPAC 877.3 Emerging Topics 2	June – August	10 Weeks
MPAC 876.3 Analysis & Professional Skills	July – August	5 Weeks

September: Professional Exam Part 2: CPA Leadership

Transition Path: Current Year 2 to New Program

If a student is unsuccessful in any Year 2 course in 2026, they will have another opportunity to take the current program Year 2 courses in 2027.

If a student is unsuccessful in any Year 2 course in 2027, they will be rolled into the new program and required to take two more years of the program. They would receive transfer credit for all previously passed courses, where possible, creating a lighter course load for the two years. Due to the significant changes to both the MPAcc program and the CPA Professional Program and corresponding professional exams, it is not possible to provide a modified course offering to continue the current program.

As outlined in the program progression policy, a modified schedule which includes some Year 1 courses and some Year 2 courses in the next year is not viable, as all MPAC courses are Open Learning with unique timelines and course schedules within the Spring/summer term. There are significant course schedule conflicts between the Year 1 and Year 2 courses. While prerequisite knowledge for some courses would be of less concern for students in this transition situation, the new courses in the program are still designed to be (1) taught in the order of which they are tested on in the CPA Professional Final Exams, and (2) provide a continuation of knowledge established from the first year to the next. To allow students a modified schedule including both new Year 1 and Year 2 courses would create excessive time pressure for learning and assessments and not allow for appropriate opportunities for growth and improvement within courses in the schedule.

Therefore, if a student were to fail MPAC 853.3 Advanced Financial Reporting (a high-risk course) in 2027, their next two years would be as follows:

2028 – MPAcc Transition Year 1		
Course	**Timing**	**Length**
MPAC 841.3 Management Accounting & Non-Financial Measures	May – June	5 Weeks
MPAC 846.3 Integration & Analysis	June – August	10 Weeks
MPAC 847.3 Emerging Topics 1	June – August	10 Weeks
MPAC 845.3 Advanced Financial Reporting & Assurance	July - August	5 Weeks

September: CPA Professional Exam Part 1: CPA Core - Licensure

2029 – MPAcc Transition Year 2		
Course	**Timing**	**Length**
MPAC 877.3 Emerging Topics 2	June – August	10 Weeks
MPAC 876.3 Analysis & Professional Skills	July – August	5 Weeks

September: Professional Exam Part 2: CPA Leadership

AGENDA

Committee Name: Academic Programs Committee (APC)
Date: October 28, 2026
Time: 2:30 pm–4:30 pm
Location: PMB 238

CALL TO ORDER

1. Welcome and Chair's Remarks
2. Agenda Approval
3. Minutes Approval
   - September 16, 2026 minutes [**attached**]
4. **Item for Discussion: UPlan Next Steps** [**materials attached**] (2:40pm)
   Presented by: Nancy Turner, Interim Associate Provost, Teaching Innovation & Strategic Initiatives, Sinead McGartland, Director, Change Management and Special Projects
5. **Item for Decision: Master of Professional Accounting Replacement Program** [**materials attached**] (3:15pm)
   Presented by: Britney Bergermann, Director, Professional Accounting Programs, Mark Klassen Associate Dean Strategy and Professional Programs, Edwards School of Business and Jaswant Singh, Associate Dean, Academic Excellence and Innovation, College of Graduate and Postdoctoral Studies

   > **Potential motion:** It is recommended by the Academic Programs Committee that Council approve the Replacement Program-Master of Professional Accounting effective May 1, 2027.

6. Other Business
   - Temporary Acceptance of Oxford EELT for Iranian Application [**materials attached**]
   - PPC Centres Representative- Final Call
7. Adjournment

AGENDA

Committee Name: Academic Programs Committee (APC)
Date: November 18, 2026
Time: 2:30 pm–4:30 pm
Location: PMB 238

CALL TO ORDER

1. Welcome and Chair's Remarks
2. Agenda Approval
3. Minutes Approval
   - October 28, 2026 minutes [**attached**]
4. **Item for Decision: Bachelor of Science in Dental Therapy [B.Sc.(DT)] Program Revisions** [**materials attached**] (2:40pm)
   Presented by: Walter Siqueira, Dean, College of Dentistry

   > **Potential motion:** It is recommended by the Academic Programs Committee that Council approve the program revisions to the Bachelor of Science in Dental Therapy program effective September 2027 for the 2027-2028 Catalogue.

5. Other Business
6. Adjournment

UNIVERSITY OF SASKATCHEWAN

REQUEST FOR DECISION

Committee Name: Governance Committee, University Council
Date: November 19, 2026
Presented by: Paul Jones, Chair, Governance Committee

Subject: Roster of Faculty and Students for Appeal Panels

MOTION

It is recommended by the Governance Committee that a roster of faculty members and a roster of students be created to hear university-level appeals through changes to the *Council Bylaws and Regulations*, the *Regulations on Student Academic Misconduct*, and the *Procedures for Student Appeals in Academic Matters,* as described in this report, effective July 1, 2027.

SUMMARY

This report proposes changes to how faculty members and students are selected to serve on university-level appeal boards. This proposal creates new rosters of faculty members and students specifically for appeal hearings. These rosters would replace the current system, in which appeal board members are selected from those elected to University Council.

CONTEXT AND BACKGROUND

This issue of potential changes to populating appeals panels has been contemplated by the Governance Committee four times over the past year (in March, April, September, and again in October). This started with a discussion paper, then turned to a report on options, and culminated with discussions of specific wording changes.

Currently, the roster from which faculty members are chosen to sit on appeal boards is composed of those elected to serve on University Council. The roster from which student members of appeal boards are chosen is also those students elected to serve on University Council, with some allowances made in case of the inability of those members.

The *Council Bylaws and Regulations* state: "All Council members, other than ex officio members [that is, the President and the Provost], are also members of the student academic hearing and appeals committee, from which representatives for student disciplinary and appeal boards are selected. Members may decline to serve on a board when asked" (Part 1, section 3, clause 4(f)). The *Regulations on Student Academic Misconduct* further state that "The appeal board … will be composed of three members of Council, one of whom is a student (or, in the case of the unavailability of a student Council member, a student appointed by the USSU or GSA Executive to hear the case" (and similar provisions for allowances on the student member made in the *Procedures for Student Appeals in Academic Matters*.

Issues with Current Approach

The current approach faces numerous drawbacks, summarized as follows:

1) It is not well-known or advertised that serving on appeal panels is part of the duty of a Council member. This concern is particularly true for student members of Council – first they are elected to University Students' Council (or to a particular executive position in the case with the GSA), then they find out they may be a member of University Council, and then they find out that one of the

responsibilities is serving on appeal panels – and student participation on these matters is statutorily required by the *University Act*.
2) While related, the skillset and desire to be a part of University Council is distinct from that of being an appeal board member.
3) There is no formal training requirement for members to serve on appeal boards.
4) Because of the larger pool of potential people to serve on an appeal panel, there is not a great deal of knowledge continuity, and oftentimes the process is new to all participants (except the support provided by the Governance Office).
5) It can be an intimidating prospect of being the final arbiter on these matters, especially when there is no institutional continuity or formal training as described above.

Proposed Changes

Currently, the roster from which members of appeal boards can be chosen does not allow for a great deal of consistency and many Council members (both students and faculty) are either not aware that serving in this capacity is part of their responsibilities or do not want to serve in this capacity. Additionally, given the complexity, the impacts, and the emotionally charged nature of these appeals, having individuals who want and are prepared to serve in this capacity is necessary.

The specifics of what documents need to changed is detailed in the subsequent section, with the particular wording outlined in the attachments to this report.

In general, the proposed changes are to establish a roster as follows:

- 15 faculty members as selected by Council.
  - Faculty members may or may not be members of Council, but must be members of the General Academic Assembly.
  - Terms on the roster will be three years, similar to that of Council committees.
  - Terms can be renewed indefinitely. This is not in line with current practices for Council committees, but is in line with both a) membership on Council and b) membership on the Appeals Panel, a roster of 48 faculty members populated by Council as per the collective agreement with the faculty association.
- 12 student members, 9 selected by the USSU and 3 selected by the GSA.
  - Student members may or may not be members of Council.
  - Terms on the roster would be for as long as desirable for the USSU and GSA executives, so long as members maintain status as students.
  - If the USSU and GSA fail to provide students, student members of the roster can be appointed by Council (such a provision would only occur in exceptional circumstances, but given that a student member of an appeal panel is statutorily required, such an emergency provision is recommended).
- Require training for all members of the roster prior to hearing an appeal.
  - During discussions this lack of training for appeal board members was a major concern of the Governance Committee – members need to be engaged, willing to participate, and able to navigate the complex and contentious cases.

It is difficult at this stage to predict the ideal size of the appeals rosters for faculty and students. There is a need to balance two competing needs – on one hand, to better have consistency across appeals and to have a group of individuals who are trained and well-equipped to deal with these matters, and on the other hand a desire to not overburden a group of people or cause burnout. It is anticipated that the specific numbers chosen here (that is, 15 faculty members and 12 students) will be the subject of future reporting to the Governance Committee, and perhaps the sizes chosen at this point will need to shift in the future.

Implementation

To implement these changes, the following documents require amendments: *Council Bylaws and Regulations*, the *Regulations on Student Academic Misconduct*, and the *Procedures for Student Appeals in Academic Matters*. The specific wording of these revisions are found in Attachments 1-3, respectively.

Note: The *Regulations and Procedures for Resolution of Complaints and Appeals*, a document passed by and under the authority of Senate, will also require modest changes as both hearing boards and appeal boards composed under these regulations have "a member of the University Council, and appointed by Council for this purpose" (Part IV, section 5, clause (b)(iii) and Part IV, section 7, clause (d)(ii)). It is not anticipated that changing this to read "a member selected from a roster appointed by University Council for this purpose" will be at all contentious, but it is noted here as a necessary change.

ATTACHMENTS

1) *Council Bylaws and Regulations* – Revised
2) *Regulations on Student Academic Misconduct* – Revised
3) *Procedures for Student Appeals in Academic Matters* – Revised

Attachment 1: *Council Bylaws and Regulations* – Revisions

Note: The changes to the *Council Bylaws and Regulations* to bring about these changes would require two changes:

1) Delete reference to the current process for selecting people to serve on student academic hearings and appeals.
2) Add terms of reference for new Student Hearing and Appeals Roster.

Change 1
Part 1, Section III, Clause 4(f)

Current:
"All Council members, other than ex officio members, are also members of the student academic hearing and appeals committee, from which representatives for student disciplinary and appeal boards are selected. Members may decline to serve on a board when asked."

Changes:
Delete clause.

Change 2
Part 2, Section XI

Current:
Does not exist.

Changes:
Insert the following:

XI. STUDENT HEARINGS AND APPEAL ROSTER

Membership
Fifteen members of the General Academic Assembly.
Nine undergraduate students appointed by the USSU.*
Three graduate students appointed by the GSA.*

*In the case that either the USSU or the GSA does not fill these spots, the student members can be appointed by University Council.

Roster and Panel Coordination
Governance Office

Members of the Student Hearings and Appeals Roster are responsible for:

1) Serving on university-level appeal boards that hear appeals from students and former students regarding decisions affecting their academic standing.

2) Serving on appeal boards that hear appeals related to the findings or sanctions of a hearing board regarding academic misconduct by students.

3) Serving on hearing boards and appeal boards for matters involving alleged non-academic misconduct.

4) Participating in training and development related to appeals, procedural fairness, and other relevant topics.

Note:

(a) Faculty and student members of the roster may or may not be members of Council.

(b) Terms on the roster for faculty members are three years and can be renewed indefinitely at the will of Council.

(c) Terms on the roster for student members are for as long as desired by the USSU or GSA, whichever the case may be, so long as the member maintains being a student.

(d) The student members of the roster do not serve on hearings or appeals relating to non-academic misconduct, as the student members of these hearing or appeal boards are comprised of the student members of Senate.

Attachment 2: *Regulations on Student Academic Misconduct* – Revisions

Section IX, Clause 4

Current:
The appeal board will be constituted within a reasonable time frame and will be composed of three members of Council, one of whom is a student (or, in the case of the unavailability of a student Council member, a student appointed by the USSU or GSA Executive to hear the case). Where the case involves a graduate student, the faculty members on the board should be members of the graduate faculty. One faculty member of the appeal board shall be named chair. The members of the board shall be chosen from the student academic hearing and appeals committee, which comprises all Council members other than ex officio members. The University Secretary or designate will support to the appeal board. With the exception of the Secretary, individuals appointed to serve on an appeal board shall exclude anyone who was involved in the original hearing of the case.

Changes:
The appeal board will be constituted within a reasonable time frame and will be composed of three members**. Two members shall be selected from the Student Hearing and Appeals Roster appointed by** ~~of~~ Council**. One member will be a student selected from the roster of students appointed for this purpose by the USSU or GSA.** ~~one of whom is a student (or, in the case of the unavailability of a student Council member, a student appointed by the USSU or GSA Executive to hear the case).~~ Where the case involves a graduate student, the faculty members on the board should be members of the graduate faculty. One faculty member of the appeal board shall be named chair. ~~The members of the board shall be chosen from the student academic hearing and appeals committee, which comprises all Council members other than ex officio members.~~ The University Secretary or designate will support to the appeal board. With the exception of the Secretary, individuals appointed to serve on an appeal board shall exclude anyone who was involved in the original hearing of the case.

Clean:
The appeal board will be constituted within a reasonable time frame and will be composed of three members. Two members shall be selected from the Student Hearing and Appeals Roster appointed by Council. One member will be a student selected from the roster of students appointed for this purpose by the USSU or GSA. Where the case involves a graduate student, the faculty members on the board should be members of the graduate faculty. One faculty member of the appeal board shall be named chair. The University Secretary or designate will support to the appeal board. With the exception of the Secretary, individuals appointed to serve on an appeal board shall exclude anyone who was involved in the original hearing of the case.

Attachment 3: *Procedures for Student Appeals in Academic Matters* – Revisions

Section V, Part B, Clause 3(a)

Current:
Upon receipt of a notice of appeal, the university secretary shall constitute an appeal board to be composed of three members of Council, one of whom is a student (or, in the case of the unavailability of a student Council member, a student appointed by the USSU or GSA Executive to hear the case). When the case involves a graduate student, the faculty members of the appeal board should be members of the graduate faculty. One faculty member of the appeal board shall be named chair. The members of the board shall be chosen from the student academic hearing and appeals committee, which comprises all Council members other than ex officio members. The university secretary or designate will act as secretary to the appeal board. With the exception of the secretary, individuals appointed to serve on an appeal board shall exclude anyone who was involved in the original hearing of the case.

Changes:
Upon receipt of a notice of appeal, the university secretary shall constitute an appeal board to be composed of three members**. Two members shall be selected from the Student Hearing and Appeals Roster appointed by** ~~of~~ Council**. One member will be a student selected from the roster of students appointed for this purpose by the USSU or GSA.** ~~one of whom is a student (or, in the case of the unavailability of a student Council member, a student appointed by the USSU or GSA Executive to hear the case).~~ When the case involves a graduate student, the faculty members of the appeal board should be members of the graduate faculty. One faculty member of the appeal board shall be named chair. ~~The members of the board shall be chosen from the student academic hearing and appeals committee, which comprises all Council members other than ex officio members.~~ The university secretary or designate will act as secretary to the appeal board. With the exception of the secretary, individuals appointed to serve on an appeal board shall exclude anyone who was involved in the original hearing of the case.

Clean:
Upon receipt of a notice of appeal, the university secretary shall constitute an appeal board to be composed of three members. Two members shall be selected from the Student Hearing and Appeals Roster appointed by Council. One member will be a student selected from the roster of students appointed for this purpose by the USSU or GSA. When the case involves a graduate student, the faculty members of the appeal board should be members of the graduate faculty. One faculty member of the appeal board shall be named chair. The university secretary or designate will act as secretary to the appeal board. With the exception of the secretary, individuals appointed to serve on an appeal board shall exclude anyone who was involved in the original hearing of the case.

NOTICE OF MOTION

Committee Name: Governance Committee, University Council
Date: November 19, 2026
Presented by: Paul Jones, Chair, Governance Committee

Subject: Arts and Science Faculty Council Bylaw Revisions

MOTION

It is recommended by the Governance Committee that Council approve the College of Arts and Science Faculty Council Bylaws, effective immediately.

CONTEXT AND BACKGROUND

Any changes relating to faculty council bylaws for a college or school require approval by University Council at the recommendation of the Governance Committee of Council. This is a notice of motion to Council to adopt revisions to the College of Arts and Science Faculty Council Bylaws in accordance with the requirement for a 30-day notice period for any bylaw amendments. As such, the request for decision to adopt these bylaws will be presented to Council on December 17, 2026.

The bylaw revisions were presented to the Governance Committee at its meeting on November 3, 2026. The committee heard an overview of the proposed changes. No questions were raised and the committee thanked the College for clearly outlining the proposed revisions.

ATTACHMENTS

1) College of Arts and Science Faculty Council Bylaw Revisions

UNIVERSITY OF SASKATCHEWAN
College of
Arts and Science

Explanatory Memo for Proposed Agenda Item

The purpose of this form is to provide context for the committee to consider the item, to add structure to the presentation of agenda items, and to facilitate the timely progression of meetings since this information will be available for review/consideration beforehand.

Committee:	Governance Committee of University Council		
Meeting Date:	October 6, 2026	Item #:	
What proposals are being considered:	This package combines bylaw amendments from February 2025 and May 2026 and approved at previous Arts and Science Faculty Council meetings (February 10, 2025, and May 12, 2026). The accompanying motions seek approval of revisions of the Arts and Science Faculty Council Bylaws. Most amendments are editorial and are intended to clarify definitions, improve language, or refine Terms of Reference.		
Please provide the rationale for the change/proposal: .	The attached amendments and accompanying motions are intended to clarify several small changes to the College structure and changes in the growth and development of certain committees. Specifically, the proposed revisions: • Establish the equivalency of the School for the Arts with Arts and Science departments, and of the School Director with Department Heads for the purpose of Bylaws; • Clarify the broader mentoring role of the Committee of Department Heads; • Update the membership configuration of the Academic Programs Committee (BA, BFA, BMUS) to reflect the creation of the School for the Arts; and • Remove the Chair of the Faculty Council as an ex-officio member of all standing committees of Faculty Council.		
Date Submitted:	September 15, 2026		
Submitted By:	Melissa Kyrejto, Academic Programs and Policy Specialist in the College of Arts and Science		

UNIVERSITY OF SASKATCHEWAN
College of
Arts and Science

MOTION 1: *That the Governance Committee approve the changes to the College of Arts and Science Faculty Council Bylaws in Part Two as identified in the circulated change details.*

Current Bylaws	Proposed Changes
Part Two	Part Two
STANDING COMMITTEES OF FACULTY COUNCIL	I. Definitions In this part: i) "Department" means a department or the School for the Arts in the College of Arts and Science. ii) "Heads" mean Heads of all departments and the Director of the School for the Arts in the College of Arts and Science. II. STANDING COMMITTEES OF FACULTY COUNCIL

MOTION 2: *That the Governance Committee approve the changes to the College of Arts and Science Faculty Council Bylaws in Part Two, II., 1., a. as identified in the circulated change details.*

Current Bylaws	Proposed Changes
Part Two, II, 1. a.	Part Two, II, 1. a.
1. Committee of Department Heads (a) Role and Responsibilities … iv. To mentor and support new Department Heads;	**1. Committee of Department Heads** (a) Role and Responsibilities … iv. To mentor and support Department Heads;

MOTION 3: *That the Governance Committee approve the changes to the College of Arts and Science Faculty Council Bylaws in Part Two, II, 6. b. i. as identified in the circulated change details.*

Current Bylaws	Proposed Changes
Part Two, II, 6. b. i.	Part Two, II, 6. b. i.
(i) Composition • Six (6) faculty from departments/units which are the academic home of a BA, BFA, or BMus program. The committee will comprise ○ One (1) faculty representative from a department which is home to a Fine Arts program	(i) Composition • Six (6) faculty from departments/units which are the academic home of a BA, BFA, or BMus program. The committee will comprise ○ One (1) faculty representative from the School for the Arts

UNIVERSITY OF SASKATCHEWAN
College of
Arts and Science

MOTION 4: *That the Governance Committee authorizes the submission of the proposed changes to the Faculty Council Bylaws to University Council.*

Current Bylaws	Proposed Changes
Part One, V, 2. b	Part One, V, 2. b
2. Composition a) Committees shall be composed of individuals who are voting members of the Faculty Council, but may invite experts to meetings to provide advice and assistance. Such experts shall not have a committee vote, except for the expert members on the Indigenous Course Committee, as prescribed in its terms of reference. b) The Chair of the Faculty Council shall serve as an ex officio member of all committees of the Faculty Council. c)) The term of office for a faculty member serving on a standing committee of the Faculty Council is normally three (3) years, and one (1) year for Sessional Lecturers, regular ASPA teaching employees, undergraduate and graduate students and post-doctoral fellows. …	2. Composition a) Committees shall be composed of individuals who are voting members of the Faculty Council, but may invite experts to meetings to provide advice and assistance. Such experts shall not have a committee vote, except for the expert members on the Indigenous Course Committee, as prescribed in its terms of reference. ~~b) The Chair of the Faculty Council shall serve as an ex officio member of all committees of the Faculty Council.~~ c) ~~)~~The term of office for a faculty member serving on a standing committee of the Faculty Council is normally three (3) years, and one (1) year for Sessional Lecturers, regular ASPA teaching employees, undergraduate and graduate students and post-doctoral fellows. …

UNIVERSITY OF SASKATCHEWAN

AGENDA

Committee: Governance Committee of Council
Date: November 3, 2026
Location: Peter MacKinnon Building, Room 206

1. Land Acknowledgement and Chair's Remarks

   The land is acknowledged as our Mother, the Earth. The University of Saskatchewan is committed to honor and support the Indigenous peoples, Indigenous cultures, Indigenous values, and Indigenous languages that belong to the land of Treaty 6 Territory and Homeland of the Métis. The University of Saskatchewan is committed to working towards mending colonized lands and protecting the land in a way that demonstrates honour, respect, and love. The University of Saskatchewan extends this commitment to the lands and Treaty territories (Treaties 2, 4, 5, 6, 7, 8, and 10) that constitute kisiskâciwan *([Saskatchewan], "the swift current", Cree/Saulteaux), and all Indigenous people that call* kisiskâciwan *home. We are born to the land and the land claims us.*

2. Agenda Approval

3. Minutes Approval

4. **For Decision**: College of Arts & Science Faculty Council Bylaws

   Proposed Motion *To recommend approval to University Council the changes to the College of Arts & Science Faculty Council Bylaws*

5. **For Information:** Updates on Academic Misconduct Policy – *Susan Bens, Academic Integrity Specialist; Nancy Turner, Interim Associate Provost Teaching Innovation and Strategic Initiatives*

6. **For Discussion:** Follow up on Panel Notice of Motion and Council Questions – *Julian Demkiw*

7. **For Discussion**: Further discussion regarding revisions to the *Procedures for Student Appeals in Academic Matters – Julian Demkiw & Nicole Matsalla*

8. Adjournment

Agenda Item: 6.1

REQUEST FOR DECISION

Committee Name: Nominations Committee, University Council
Date: November 19, 2026
Presented by: Carolyn Augusta, Chair, Nominations Committee

Subject: Nomination to the Review Committee of the Dean of the College of Dentistry

MOTION

It is recommended by the Nominations Committee that Council approve the nomination of Charity Evans to the review committee for the Dean of the College of Dentistry.

SUMMARY

The *Procedures for Search and Review for Senior Administrators* require that decanal reviews have a member of the General Academic Assembly selected by Council who holds a senior administrative position in the university and who is not a member of the college where the review is taking place. The Nominations Committee is tasked with putting forward a name for consideration by Council.

After reviewing the list of eligible members to be nominated for this position, the Nominations Committee is recommending the following person serve on the Review Committee for the Dean of the College of Dentistry as this senior administrator:

- Charity Evans, College of Pharmacy and Nutrition

REQUEST FOR DECISION

Committee Name: Nominations Committee, University Council
Date: November 19, 2026
Presented by: Carolyn Augusta, Chair, Nominations Committee

Subject: Nomination to the Search Committee for the University Relations Vice-President

MOTION

It is recommended by the Nominations Committee that Council approve the nominations as listed below, to serve on the search committee for the Vice-President, University Relations

SUMMARY

The *Procedures for Search and Review for Senior Administrators* provide for two members of the General Academic Assembly, selected by Council, to serve on the search committee for the University Relations Vice-President. The Nominations Committee is tasked with putting forward two (2) names for consideration by Council.

Through the Governance Office, the committee issued a call-for-interest to the General Academic Assembly, inviting volunteers to be part of the search committee. Volunteers are considered first in determining the list of nominees. The Nominations Committee attempts to include individuals who are broadly representative of disciplines across the university, and prioritizes equity, diversity, and inclusion in representation. This prioritization of EDI principles is in line with the terms of reference for the Nominations Committee as set out in the Council Bylaws.

The two nominees to serve on the search committee for the University Relations Vice-President are:

- Kerry Mansel, College of Pharmacy and Nutrition
- Maha Kumaran, Library

Agenda Item: 6.3

REQUEST FOR DECISION

Committee Name: Nominations Committee, University Council
Date: November 19, 2026
Presented by: Carolyn Augusta, Chair, Nominations Committee

Subject: Nomination to the Review Committee of the Executive Director of the School of Environment and Sustainability

MOTION

It is recommended by the Nominations Committee that Council approve the nomination as listed below to the review committee for the Executive Director of the School of Environment and Sustainability.

SUMMARY

The *Procedures for Search and Review for Senior Administrators* require that decanal reviews have a member of the General Academic Assembly selected by Council who holds a senior administrative position in the university and who is not a member of the college where the review is taking place. The Nominations Committee is tasked with putting forward a name for consideration by Council.

After reviewing the list of eligible members to be nominated for this position, the Nominations Committee is recommending the following person serve on the Review Committee for the Executive Director of the School of Environment and Sustainability as this senior administrator:

- Martha Smith, Johnson Shoyama Graduate School of Public Policy

UNIVERSITY OF SASKATCHEWAN

AGENDA

Committee Name: Nominations Committee (NOM)
Date: November 5, 2026
Time: 2:30 pm–4:30 pm
Location: Hybrid at PMB 206 and via zoom

CALL TO ORDER

1. Welcome and Chair's Remarks
2. Agenda Approval
3. Minutes Approval
   3.1 October 1, 2026 minutes (Attached)
4. Item for Decision: Vice-President University Relations Search Committee (Attached)
5. Item for Decision: SENS Executive Director Review Committee (Attached)
6. Item for Decision: Dean of Dentistry Review Committee (Attached)
7. Other Business
8. Adjournment

UNIVERSITY OF SASKATCHEWAN

AGENDA

Committee Name: Research, Scholarly and Artistic Work Committee
Date: November 5, 2026
Time: 2:30 pm–4:30 pm
Location: ADMIN C210

CALL TO ORDER

1. Welcome and Chair's Remarks
2. Agenda Approval
3. Minutes Approval
    a. October 8, 2026 Minutes [**attached**]
4. **Item for Discussion: UPlan 2035 Next Steps** [**briefing note attached**] (2:35pm)
   Presented By: Nancy Turner, Interim Associate Provost, Teaching Innovation & Strategic Initiatives, Dawn Wallin, Associate Vice-President Research and Sinead McGartland, Director, Change Management & Special Projects
5. **Item for Discussion**: **Human Ethics Board Conversation** [**briefing note attached**] (3:15pm)
   Presented By: Susan Jelinski, Director, Human Research Ethics, Research Ethics and Infrastructure, Pammla Petrucka, Behavioural REB Chair, Ildiko Badea, Biomedical REB Chair
6. Other Business
    - PPC Centre Subcommittee Representative-Final Call
7. Adjournment

AGENDA

Committee Name: Teaching, Learning and Academic Resources Committee (TLARC)
Date: November 17, 2026
Time: 2:30pm–4:30 pm
Location: PMB 238

CALL TO ORDER

1. **Welcome and Chair's Remarks**
2. **Agenda Approval**
3. **Minutes Approval**
    - October 20, 2026 minutes [**attached**]
4. **UPlan Next Steps** [**briefing note attached**] (2:40pm)
   Presented by: Nancy Turner, Interim Associate Provost, Teaching Innovation and Strategic Initiatives
5. **Academic Misconduct Regulations & Academic Integrity Hub** [**briefing note attached**] (3:15pm)
   Presented by: Susan Bens, Academic Integrity Specialist and Nancy Turner, Interim Associate Provost, Teaching Innovation and Strategic Initiatives
6. **Other Business**
    - Any additional volunteers for working groups
7. **Adjournment**

UNIVERSITY OF SASKATCHEWAN

AGENDA

Committee Name: Planning and Priorities Committee (PPC)
Date: October 28, 2026
Time: 9:30 am–12 pm
Location: PMB 238

CALL TO ORDER

1. Welcome and Chair's Remarks
2. Agenda Approval
3. Minutes Approval
    a. October 7, 2026 minutes [**attached**]
4. **Item for Decision: Nutrien Digital Agriculture Centre (NDAC)** [**materials attached**] (9:40am)
   Presented By: Chris Willenborg, Chair, Centres Subcommittee
5. **Item for Information: Enrolment Update** [**fall census snapshot attached**] (10:00 am)
   Presented By: Patti McDougall, Interim Provost and Vice-President Academic and Marjorie Delbaere, Interim Vice-Provost Students and Learning
6. **Item for Discussion: UPlan Next Steps** [**information forthcoming**] (10:15am)
   Presented by: Vince Bruni-Bossio, President and Nancy Turner, Interim Associate Provost, Teaching Innovation and Strategic Initiatives
7. **Item for Information: Vice-President Administration and COO Portfolio Priorities** [**materials attached**] (11:15am)
   Presented by: Greg Fowler, Vice-President Administration and COO
8. Other Business
9. Adjournment

UNIVERSITY OF SASKATCHEWAN

AGENDA

Committee Name: Planning and Priorities Committee (PPC)
Date: November 18, 2026
Time: 9:30 am–12 pm
Location: PMB 238

CALL TO ORDER

1. Welcome and Chair's Remarks
2. Agenda Approval
3. Minutes Approval
    a. October 28, 2026 minutes [**attached**]
4. **Item for Decision: USask Cardiovascular Institute Provisional Centre** [**materials attached**] (9:40 am)
   Presented by: Christian Willenborg, Chair, PPC Centre Subcommittee
5. **Item for Information: Health Human Resources Academic Update** [**materials attached**] (10:00am)
   Presented By: Patti McDougall, Provost, and Vice-President Academic and Loleen Berdahl, Interim Deputy Provost
6. **Item for Information: Health Sciences Space Optimization Update** [**materials attached**] (10:20 am)
   Presented By: Greg Folwer, Vice-President Administration and COO
7. Other Business
8. Adjournment



University Plan 2035

University of Saskatchewan

BE WHAT THE WORLD NEEDS

UPlan 2035 vision

We strengthen Saskatchewan and the world through future-focused people and solutions in:

- **Global food and water security:** We advance ecological, social, policy, and economic innovations needed for food and water security that matter to the world.
- **Healthy people, animals, and ecosystems:** We foster health and wellbeing and contribute to progressive and equitable pathways that sustain all life.
- **Thriving communities for all:** We deepen our understanding of cultures, peoples, perspectives, and places to turn insight into action that solves problems, contributing to connected, equitable, and thriving communities.
- **Sustainable energy and resource futures:** We develop sustainable energy and critical mineral systems that fuel equitable prosperity, strong communities, and healthy ecosystems.
- **Responsible technological transformation:** We create and advance technologies to open new possibilities that drive creativity and ethical, leading-edge change.

UPlan 2035 mission: Local to global

Grounded in Saskatchewan's strengths and communities, and fuelled by a university community equipped to learn, contribute, and thrive, we collaborate across disciplines, sectors, and society to create local to global impact.

1. **We facilitate accessible and meaningful lifelong learning** through teaching and experiences that expand people's capacities to shape and serve organizations and society.
2. **We advance discovery and insight** through research, scholarly and artistic work that develops knowledge and expertise, creates solutions to complex challenges and contributes to economic and social progress.
3. **We deepen our connection and commitment to community** by
    a) **creating space** for meaningful collaboration, partnership, and innovation with Indigenous Peoples, and
    b) **leading innovation** that strengthens Saskatchewan's health, economic, social, cultural, and environmental future while delivering ethical solutions for a sustainable world.

Local to global priorities

Over the next 10 years, we will achieve these priorities, turning our deep commitment to place into meaningful impact, locally, nationally and globally.

1. **We provide transformative learning** that prepares learners, across their educational and professional journeys, to contribute effectively to communities and industries, creating a sustainable future.
2. **We offer students connected, accessible, and high-quality University of Saskatchewan experiences** facilitating their success, wellbeing and belonging.
3. **We generate and share innovations, research, scholarly and artistic works that impact the future of society** by developing knowledge and expertise that addresses complex social, economic, and environmental challenges.
4. **We uplift Indigenous Peoples, knowledges, and Indigenous-determined priorities,** creating contexts where Indigenous Peoples, cultures, languages, and worldviews thrive.
5. **We strengthen and sustain our physical, digital, and operational infrastructure** to create accessible, safe, high-performing, and future-ready environments.
6. **We foster environments, create opportunities, and provide supports** that promote safety, respect, inclusion and wellbeing.
7. **We build resilience and strengthen our capacity, stewarding our financial resources responsibly** to achieve USask's mission and success for generations.

REQUEST FOR DECISION

Committee Name: Planning and Priorities Committee, University Council
Date: November 19, 2026
Presented by: Angela Lieverse, Chair, Planning and Priorities Committee

Subject: Nutrien Digital Agriculture Centre – Full Centre Approval

MOTION

It is recommended by the Planning and Priorities Committee that Council approve the establishment of the Nutrien Digital Agriculture Centre reporting to the Dean of the College of Agriculture and Bioresources, effective November 19th, 2026.

CONTEXT AND BACKGROUND

The Nutiren Digital Agriculture Centre (NDAC) was granted provisional status on January 30, 2025 with a vision to provide a university-wide hub for sustainable digital agriculture, coordinating shared research platforms, interdisciplinary training, and engagement with industry, government, Indigenous partners, and producer organizations.

NDAC will position Saskatchewan as a global leader in sustainable digital agriculture. The Centre is intended to provide institutional support for work that is currently distributed across projects and time-limited grants. Its three flagship platforms are the Geospatial Agroecosystem Inference Generator (GAIG), UAV Crop Phenomics, and Smart Farms/Digital Agronomy. The Centre will also support large collaborative funding applications, seed grants, the Precision Agriculture Certificate, and the NSERC CREATE Computational Agriculture program.

NDAC secured a $7-million Nutrien commitment: $1 million for renovation of the Agriculture Building hub, $3 million over 10 years for the director/chair and core operations, and up to $3 million over eight years for future initiatives.

Additional support includes College of Agriculture and Bioresources infrastructure and administration, the Jason Reed Fund, and graduate training support. The Director is appointed by and reports to the Dean of Agriculture and Bioresources. As with all centres, NDAC will report annually and undergo a formal five-year review.

CONSULTATION

NDAC received provisional status from PPC in January of 2025. As a reminder, provisional status cannot exceed two years. On October 14th, 2026, the proposal for NDAC to receive full centre status was reviewed by PPC's Centre's Subcommittee where members discussed governance, participation, financial sustainability, and key lessons from the provisional-centre phase. Feedback focused on clarifying advisory committee processes, broadening representation across the university, strengthening participation from key areas, and recognizing the need to leverage external funding to support the centre's ambitions.

On October 28, 2026, the NDAC proposal came forward to PPC where members reviewed the information from the subcommittee and voted in favour of the proposal.

ATTACHMENTS

1. **NDAC Centre Proposal**

UNIVERSITY OF SASKATCHEWAN
College of Agriculture
and Bioresources

APPLICATION FOR THE ESTABLISHMENT OF A FULL CENTRE

1. **OVERVIEW OF THE CENTRE**

Name of the proposed centre

The College of Agriculture and Bioresources proposes formally establishing the **Nutrien Digital Agriculture Centre (NDAC)** at the University of Saskatchewan (USask). The provisional centre was granted status on January 30, 2025, and was named the Canadian Sustainable Digital Agriculture Centre (CSDAC). The name was provisionally changed to the Nutrien Centre for Sustainable and Digital Agriculture in the agreement between Nutrien and the University of Saskatchewan, announced February 3, 2025. Finally, the permanent name for the centre of **Nutrien Digital Agriculture Centre (NDAC)** was adopted with the approval of the sub-agreements between Nutrien and the University of Saskatchewan in May 2026.

Brief description of mission/vision of the centre

Vision: The vision of the centre is to advance, and position Saskatchewan as a global leader in sustainable digital agriculture.

Mission Statement: Our mission is to advance sustainable digital agriculture by developing accessible data-driven research platforms that support interdisciplinary collaboration and serve as a hub for student training and engagement with key stakeholders, strengthening sustainability across the agricultural value chain.

The goals of the NDAC are:

- **Provide a collaborative research and training space** in the Agriculture Building as a home for the Centre and a gathering place for stakeholders in digital agriculture
- **Develop collaborative research platforms** including Unoccupied Aerial Vehicle (UAV) Crop Phenotyping, Geospatial Agroecosystem Inference Generator (GAIG) and Smart farm
- **Lead large collaborative research initiatives** in areas of sustainable digital agriculture such as future Canada Foundation for Innovation (CFI) , Canada First Research Excellence Fund (CFREF), Digital Research Alliance of Canada (DRAC) and New Frontiers in Research Fund (NFRF) applications
- **Enhance collaborative networks** across campus and across our broader innovation ecosystem, identify opportunities through workshops and symposia
- **Catalyze new initiatives and innovations** through seed-funding opportunities targeted at new research collaborations and new faculty
- **Advance AI-driven analytical methods** to improve the efficiency and sustainability of agriculture, positioning USask as a centre of expertise in agricultural AI.
- **Elevate visibility and impact** of USask's digital agriculture work as a recognized national and global leader
- **Serve as a training hub** for undergraduate and graduate students and professionals, supporting the Precision Agriculture Certificate, the NSERC CREATE Computational Agriculture program, and future training pathways as opportunities emerge

2. RATIONALE FOR THE CENTRE

Agriculture is at the core of civilization as it provides food, fibre, and fuel for humanity. It also occupies the largest land area of any industry on the planet making its environmental impact significant. To achieve global food security while keeping the planet healthy, food production from the existing land base must be increased sustainably. Agriculture is also a defining sector for Saskatchewan's economy, environment, and rural communities. Over the past decade, the nature of agricultural data has been transformed by the availability of:

- Extensive public datasets on soils, weather, land use, and production
- Satellite Earth observation and UAV-based measurement
- Field and individual animal-level management, sensor, and smart farm data

At USask, major initiatives such as the Canada First Research Excellence Fund, the Plant Phenotyping and Imaging Research Centre (P2IRC), the NSERC-funded CREATE in Computational Agriculture, and the Sustainable Agriculture Research Initiative (SARI) funded Precision Plant Sustainability Network (PPSN) have built substantial capacity in digital agriculture across AgBio, Engineering, and Arts & Science. In addition, numerous faculty members continue to conduct research and collaborate in projects funded from the Agriculture Development Fund (ADF), WGRF, and commodity groups.

Despite this strength, much of the activity remains distributed across individual projects and time-limited grants. The absence of a shared institutional framework:

- Limits the integration of diverse data sources
- Constrains the development of durable platforms beyond the lifetime of any single grant
- Makes it difficult to present a unified institutional presence to major funders, industry, and policy partners

Currently there is no group or centre to represent this diverse collection of academics in sustainable digital agriculture.

2.1 What unique niche at USask will the centre address that cannot be accomplished through existing administrative structures?

NDAC will be the integrator for USask research, teaching and outreach in sustainable digital agriculture by:

- Serving as a **university wide hub** for sustainable digital agriculture, with governance, staffing, and infrastructure dedicated to shared platforms.
- Providing **long-term stewardship** of geospatial, UAV, smart farm, and analytical pipelines that no single department can sustain alone.
- Offering a **coherent entry point** for partners seeking collaboration in digital agriculture, rather than relying on ad hoc, investigator-specific connections.
- Enabling **high-risk, high-reward research** by providing core technical capacity and shared infrastructure that individual labs cannot afford or maintain on their own.

NDAC provides the institutional framework required to coordinate, and amplify USask's digital agriculture strengths, something that cannot be achieved through existing departmental structures or short-term projects alone.

2.2 How will department/colleges/schools on campus contribute to and benefit from the centre?

College of Agriculture and Bioresources

- Provides the Centre's physical home, administrative support, and core director role.
- Benefits directly from shared platforms that support plant, soil, animal, and economic research, including the digital agriculture cluster hires in all AgBio departments.

College of Arts and Science

- Contributes expertise in computer science (Artificial Intelligence (AI) /Machine Learning (ML), computer vision), geography, and planning (remote sensing, geospatial analytics), and biology (ecosystem and wildlife interactions).
- Gains access to large-scale agricultural datasets, and real-world applications for computational and spatial methods.

College of Engineering

- Contributes expertise in mechanical systems (UAVs, sensors, robotics), and civil/environmental engineering (hydrology, infrastructure).
- Benefits from field-scale testbeds, smart-farm instrumentation, and agronomic-use cases for engineering solutions.

Other Colleges and Schools

- Other colleges including Edwards School of Business, the School of Environment, and Sustainability will gain access to platforms for integrating economic, policy, and sustainability analytics with agricultural data.
- Western College of Veterinary Medicine will have collaboration opportunities with AgBio researchers in precision animal production
- Opportunities exist for joint graduate supervision, cross-listed courses, and involvement in large collaborative grant applications.

Across campus, NDAC offers:

- Shared infrastructure and data resources that support multi-disciplinary research.
- A physical hub for seminars, workshops, and collaborative meetings.

- A mechanism to recognize and coordinate digital-agriculture work under a single institutional identity.

2.3 What role is the centre expected to play in the national/international research environment? Are there comparable centres?

2.3.1 USask Centres

Within USask the following centres or units have some similarities and offer substantial opportunities to enhance research at USask through increased collaboration. The original mandate of GIFS/OPUS had similarities with NDAC, however the current mandate is focused on plant-breeding platforms and genomic platforms for industrial partners.

Differentiation from Other USask Units	Core Mandate	NDAC's Distinction	Opportunities to Collaborate
CDC	Crop Breeding and Genetics	NDAC supports the UAV-Phenomics - not breeding or crop genomics	Extensive collaborations using the UAV-Phenomics platform
GIFS	Technology services in Accelerated Plant Breeding, Crop genetics	NDAC research platforms are for use by academics with industry collaboration	Collaboration on UAV-Phenomics platform
GIWS	Water Security & Hydrology	NDAC Ag-focused shared digital platforms; geospatial, and UAV phenotyping integration access	Integrate prairie, and agriculture-related aspects of hydrology into GAIG. UAV use for remote sensing.
SENS	Graduate education, research on environmental sustainability	NDAC Agricultural focused GAIG platform.	Utilize GAIG for environmental decisions, and analysis of data.

NDAC is uniquely positioned to lead Canada in the area of sustainable digital agriculture. While named research centres exist at comparable Canadian Universities there are no defined centres that are comparable to NDAC in the scope of its mandate and its diverse membership. What sets NDAC apart from all Canadian institutions is the diverse membership from multiple disciplines within NDAC. This diverse membership at USask is the result of more than a decade of interdisciplinary research that has created a collaborative research culture in digital agriculture at USask.

2.3.2 Comparable Canadian Centres

The following table outlines existing Canadian centres that are somewhat comparable to NDAC. The majority of comparable centres are single-faculty research programs. Of the centres that are listed, Olds College Smart Farm offers the most comprehensive and highly visible demonstration of commercially available digital agriculture technology but does not have a graduate-level research program to develop digital, and sustainable agriculture solutions. EMILI out of the University of Winnipeg is somewhat similar to Olds in that it collaborates with commercial smart farms, but it also has a faculty associated with it, conducting research in AI-related topics in agriculture. In eastern Canada, UPEI, and Dalhousie have research programs led by individual faculty. At McGill, Dr. Adamchuk has been a pioneer in Canadian precision agriculture and works mostly in sensors. Guelph has the potential to have a strong digital centre based on the faculty that are there, however there is little collaboration in research. AAFC has several researchers engaged in digital agriculture research (two of which have come from USask). There are active collaborations on several projects in crop phenotyping and agriculture remote sensing. DICE is SaskPolytech's applied digital R&D centre, building practical AI, data, sensor, drone, and automation tools across industries focusing on mining and manufacturing. In summary there are no existing Canadian centres that offer the interdisciplinarity, shared research platforms, and academic programs comparable to NDAC.

Comparable Centres – NDAC Collaboration Table

Name	Core Mandate	NDAC's distinction	Opportunities to Collaborate
EMILI	Digital agriculture adoption, smart-farm partners	Computer science focus on AI	Collaborate on Image Analysis
SaskPoltech DICE	Digital innovation hub for AI, IoT, robotics	Tech prototyping; NDAC field validation	Co-develop & test sensors
Olds College Smart Farm	Digital demonstration Smart farm	NDAC conducts research	Opportunities for validation of NDAC products
UPEI Precision Agriculture Research Program	Individual faculty Precision agriculture for climate mitigation, BMPs, AI, drones	NDAC has multiple faculty, and wider mandate	Implementation of GAIG in eastern Canada, UAV research
McGill Precision Agriculture, and Sensor Systems (PASS) Research Team	Individual faculty Engineering focused, site-specific sensors, and analysis	NDAC has multiple faculty, and wider mandate	Collaborations on proximal soil sensors

Dalhousie Atlantic Institute for Digital Agriculture	Individual faculty Atlantic digital ag; precision agriculture tools	NDAC has multiple faculty, and wider mandate	Implementation of GAIG in eastern Canada
University of Guelph (MSAg)	UAV phenotyping data-enabled agriculture	Talent pipeline; NDAC practical diagnostics placements	Implementation of GAIG in central Canada
U Manitoba Digital Agronomy & Weeds Lab	Weed remote sensing, decision tools, LiDAR phenotyping	NDAC has multiple faculty, and wider mandate	Collaboration on research projects
UCalgary Simpson Centre + Computer Science	Policy labs plus AI, ML, robotics, IoT for agriculture	Policy, and CS research; NDAC field diagnostics execution	Collaborate on projects
AAFC Remote Sensing Capability	Satellite, and UAV imagery, crop monitoring analytics	National imagery; NDAC converts signals to prescriptions	Collaboration on Fed/University grants; Prairie decision maps
PAMI	Ag machinery engineering, validation, producer-focused testing network	Engineering capacity	Partner for field implementation

2.3.3 Comparable International Centres

There are several international centres with similar mandates to NDAC that are normally defined by their geographic area. The Centre will first continue to develop existing collaborations with International Centres. The Centre is also working to establish relationships with other international centres based on a coordinated approach that mirrors target countries and institutions identified by the Office of the Vice President of Research (OVPR).

Existing International Centres Collaboration

To develop an international reputation and impact, NDAC will collaborate with several existing collaborators globally. We are currently developing these collaborations by:

- Presenting at international conferences
- Developing plans to host international conferences – North American Plant Phenotyping Network
- Supervising or being committee members of students from other institutions

- Hosting collaborators
- Including international collaborators on large grant applications

We are currently targeting the following labs, and institutions (this is a partial list that will evolve):

Sydney Institute of Agriculture, Australia
• Precision Agriculture Soil Carbon & Landscape Processes Group

University of Illinois Urbana–Champaign, USA
• Agroecosystem Sustainability Center (ASC)

University of Göttingen, Germany
• Centre of Biodiversity, and Sustainable Land Use (CBL)

Targeted International Centres for Collaboration:

University of Bonn, Germany
• Institute of Geodesy, and Geoinformation (IGG)
• PhenoRob Cluster of Excellence

Indian Agricultural Research Institute (IARI)
• Precision Farming Development Centre

Indian Institute of Technology – Ropar
• Digital Agriculture

International Soil Reference and Information Centre – Wageningen, the Netherlands
• World Soil Information

3.0 RESEARCH AND ACADEMIC GOALS

The Nutrien Digital Agriculture Centre (NDAC) is designed to serve as the University of Saskatchewan's cross-campus hub for advancing digital, data-driven, and sustainability-oriented agricultural research. NDAC's research, and academic goals reflect a coordinated strategy to integrate satellite Earth observation, UAV phenotyping, field scalable experimentation, Indigenous knowledge systems, and advanced AI analytics into shared, enduring research platforms that benefit students, researchers, industry partners, and communities across Saskatchewan and beyond.

NDAC will unify previously scattered digital agriculture initiatives at USask including P2IRC, OPAL, CREATE, as well as existing projects in animal, plant, soil, agronomy research into a coordinated research ecosystem with durable infrastructure, strong governance, and clear pathways for collaboration.

By enabling interdisciplinary research, shared data systems, and high-value partnerships with academia, industry, and government will substantially elevate USask's national and international research profile in sustainable digital agriculture

NDAC's research and academic goals center around three flagship platforms. The first two platforms are well developed and will be the initial operational focus of the centre while the last is being developed.

(1) **GAIG – Geospatial Agroecosystem Inference Generator**
(2) **UAV Crop Phenomics**
(3) **Smart Farms**

Together, these platforms are designed to transform the agricultural research ecosystem at USask by supporting integrated, multi-scale, multi-disciplinary research that increases the sustainability of agriculture across the entire value chain.

3.1 Research Vision

The Centre's research vision is to position Saskatchewan as a global leader in sustainable digital agriculture by enabling coordinated access to data, analytics, and research infrastructure that supports transformative science, practical agronomic decision making, and evidence-based policy development.
Central to this vision is NDAC's role in creating shared, durable research platforms that:

- Aggregate, and operationalize diverse data streams (Earth Observation, UAV, field trials, soil, biological, socio-economic, Indigenous knowledge)

- Foster cross disciplinary collaboration across AgBio-, Engineering, Arts & Science, and community partners
- Support high impact, multi-institutional grant applications (NFRF, CFI/JELF, DRAC)
- Accelerate innovation in sustainable agriculture, climate adaptation, and resource efficiency

3.2 Flagship Platforms

Theme 1: Landscape Scale Agroecosystem Analytics (GAIG)

The **Geospatial Agroecosystem Inference Generator (GAIG)** is NDAC's flagship geospatial AI platform, designed to model, quantify, and value agroecosystem services across western Canada with wall-to-wall 10-metre spatial resolution. GAIG acts as a digital twin of the western Canadian Agro-ecosystem, and by incorporating AI-driven analyses allows optimization of sustainability. It integrates multiyear satellite EO, soil, topographic, hydrological, and weather data, and allows us to use ground-referenced data to infer decision-relevant analytics at a sub-field scale. The Centre will fund a data manager to assist USask and other researchers in accessing the computational framework of GAIG and to allow collaborative analysis of georeferenced data from a variety of disciplines.

Initial applications include:

- Quantification and understanding within-field differences in crop yield
- Marginal land optimization, and climate-resilient land-use planning
- Nitrous oxide risk quantification at sub-field level
- Indigenous-led stewardship, mapping, and governance

GAIG is already positioned for major competitive funding: an NFRF Transformation LOI was submitted in 2025 (ranked highly internally) and a Digital Research Alliance of Canada proposal was submitted January, 2026 to secure national compute, and storage resources.

Theme 2: High Throughput Crop Phenomics (UAV Program)

NDAC's **UAV Crop Phenomics** platform delivers high throughput, multi-spectral drone imaging that supports plant breeding, crop physiology, and agronomic research. The platform features standardized workflows for analyzing multi-spectral and thermal images of field plots within plant-breeding programs.

Scientific goals include:

- Supporting breeding programs at Crop Development Centre, and across AgBio with rapid phenotypic data
- Developing machine-vision models for trait inference, and stress detection

- Enabling early generation selection to improve breeding efficiency

This platform benefits from a dedicated phenotyping van, a multispectral UAV fleet, an experienced field crew, and strong cross-college expertise in computer science, and engineering.

Theme 3: Smart Farms and On Farm- Experimentation

The College of Agriculture and Bioresources has access to various field research facilities including the Rayner Dairy, the Livestock and Forage Centre of Excellence, The Kernen Crop Research Farm, and the Herman Austensen Research Farm. NDAC will collaborate with these facilities to explore specific data pipelines to facilitate AI-driven data analytics to further sustainable agricultural research.

The Digital Agronomy portion of the Smart Farm platform focuses on field-scale decision support through integration of producer data, experimental designs, and analytics to optimize farm practices under real-world conditions.

3.3 Academic Goals and Training Strategy

A core objective of NDAC is to establish USask as Canada's pre-eminent training hub for interdisciplinary digital agriculture. The Centre will work with the academic units that govern and administer related academic programs to support these programs.

- Continue the development of the **Precision Agriculture Certificate**, supporting >40 students annually, and contributing to curriculum renewal.
- Recruit, train, and support graduate students through the **NSERC CREATE Computational Agriculture Program**, which admitted its second cohort of 16 students in 2025. In the future new programs will be explored with international institutions.
- Provide interdisciplinary mentorship through cross-college supervisory teams (AgBio-, Engineering, Arts & Science)
- Create new internships, and research opportunities through seed grants

By integrating platform-level data, real-world field experiences, and advanced analytics, NDAC will train the next generation of agricultural data scientists, agronomists, AI specialists, and sustainability professionals.

3.4 Seed Grants

To catalyze early-stage collaborative research across its platforms, NDAC will establish a Seed Grant Program that enables trainees and new faculty to generate proof-of-concept results aligned with the Centre's Research and Academic Goals. The program is designed to accelerate innovative

ideas, expand platform utilization, and support the development of competitive multi-investigator funding proposals.
The purpose of the seed grants is to:

- **Promote collaborative utilization of NDAC's shared research platforms** (GAIG, UAV Crop Phenomics, Smart Farms/Digital Agronomy).
- **Advance the Centre's research and academic goals** by supporting exploratory work in sustainable digital agriculture, climate adaptation, AI enabled analytics, and -Indigenous led geospatial solutions.
- **Generate proof of concept analyses and preliminary results** that form the foundation for full-scale grant applications (e.g., ADF, NSERC, MITACS).

Seed grant projects must clearly articulate how the proposed work engages with one or more NDAC platforms or contributes to the Centre's cross-cutting priorities (AI-driven decision systems, climate and ecosystem services modelling, Indigenous data sovereignty, and integrated economic and policy analysis). Priority will initially be given to support trainees of newly hired faculty focused on digital agriculture and applications that utilize NDAC platforms.
Seed grant outcomes are expected to include early datasets, prototype analytical methods, interdisciplinary collaborations, and platform adoption that strengthen future large-scale proposals. By connecting exploratory ideas with NDAC's technical and collaborative infrastructure, the program serves as a direct implementation mechanism for the Centre's broader research, and training strategy. Decisions on the Seed Grants will be made by an ad-hoc working group appointed by the director and consisting of Centre members.

3.5 Advancing USask's Institutional Research Strengths

These research and academic goals directly advance the University Plan's calls to *unleash discovery*, *embrace interdisciplinarity*, and *seek solutions* through collaborative data-driven research, addressing global food and climate challenges. They also reflect AgBio's priority to *lead and facilitate sustainable agriculture and environmental research*, *engage students in discovery*, and *adapt innovative knowledge to application* in ways that strengthen community well-being and ecological resilience.

4. CONTRIBUTION TO INDIGENIZATION, EQUITY, DIVERSITY & INCLUSION, AND SUSTAINABILITY

NDAC's work advances key institutional commitments in the University Plan 2025, and the AgBio Strategic Plan by supporting Indigenization, equity, diversity, inclusion, and sustainability through its research platforms, partnerships, and training activities.

4.1 Indigenization

NDAC's Indigenization efforts are guided by the University Plan 2025 principle of *nīkānītān manācihitowinihk / ni manachīhitoonaan* ("Let us lead with respect"), and AgBio's priority to deepen reciprocal relationships with Indigenous communities. Established alongside the *kihciokāwîmāw -askiy* (Great Mother Earth) Knowledge Centre, NDAC is committed to collaboration, respect for Indigenous governance, and OCAP-aligned data sovereignty. The NDAC director will meet quarterly with the director of *kihciokāwîmāw -askiy* Knowledge Centre to ensure the centres remain aligned.

During the provisional phase, NDAC engaged partners, including Candice Pete Cardoso and Dr. Melissa Arcand. Through these conversations, shared priorities were identified: improved access to geospatial information for land-based decision making; mapping of traditional land use and restoration areas; analytical support for agricultural land valuation; and assistance in strengthening community land management systems. Interest was also expressed in training opportunities and in the use of NDAC's digital workspace for workshops on GAIG, GIS tools, and UAV-based applications.
In response, NDAC will focus its Indigenization work on four commitments:

1. **OCAP-aligned data governance**, ensuring Indigenous ownership, and control of data in all projects incorporating indigenous data.
2. **Co-development of geospatial and agronomic tools**, combining community knowledge with soils, vegetation, and remote-sensing data.
3. **Training and capacity building** through workshops and seminars co-delivered with *kihciokāwîmāw -askiy Knowledge Centre*, FSIN, and the Saskatchewan Aboriginal Land Technicians.
4. **Relationship -based engagement**, grounded in ethical space and long term, trust-based collaboration.

These commitments ensure that Indigenous communities are active partners and leaders in digital agriculture research, particularly in areas involving land stewardship and environmental governance.

4.2 Sustainability

Sustainability is a central element of the University of Saskatchewan's strategic weave, expressed in the aspiration for *"increased impact on communities' capacity to protect the environment, and promote ecological sustainability."* The AgBio Strategic Plan reinforces this priority through its focus on sustainable agroecosystems, community resilience, and environmental stewardship.

NDAC advances these commitments by making the sustainability of the agroecosystem a central objective, and by applying digital tools such as geospatial analytics, UAV phenotyping, smart-farm instrumentation, and AI-enabled modelling to support evidence-based environmental decision making. Addressing sustainability requires broad collaboration and NDAC serves as a campus integrator, connecting researchers, trainees, Indigenous partners, producers, industry, and government. Through these partnerships and shared platforms, the Centre enhances the capacity of Saskatchewan's agricultural and rural communities to protect the environment and support long term ecological resilience.

4.3 Equity, Diversity, and Inclusion

NDAC will embrace USask's commitment to equity, diversity, and inclusion by fostering research and training environments that reduce systemic barriers and enable full participation by all team members. The Centre will use transparent and unbiased processes for engaging students and collaborators, promote inclusive recruitment and supervision practices, and support research teams that value a diversity of backgrounds, perspectives, and career stages. Training activities will incorporate practices that promote respectful, accessible, and safe working environments, including clear mentorship expectations and proactive support for trainees.

In its research design and implementation, NDAC will encourage consideration of accessibility, consultation with diverse perspectives when appropriate, and reflection on ethical implications related to data use, participation, and dissemination. Rather than focusing on demographic measures, the Centre will emphasize concrete, actionable practices that embed inclusion in daily operations and will review and refine these practices regularly to support continuous improvement.

5.0 ASSESSMENT

The Nutrien Digital Agriculture Centre (NDAC) will evaluate its progress using a set of key performance indicators (KPIs) organized into thematic categories aligned with the Centre's mandate, research goals, and institutional commitments. KPIs will be tracked annually and reported through the Centre's Annual Report. Baseline values will be established in the first full year of operation (2026), after which annual growth will be expected.

5.1 Key Performance Indicators:

1. Research Activity and Scholarly Outputs

These indicators assess NDAC's ability to generate high-quality research and expand USask's visibility in sustainable digital agriculture. Typical metrics tracked though UnivRS including:

- Value of flagship projects applied for, and secured (e.g., NFRF, CFI/JELF, DRAC, ADF)
- Number of peer reviewed papers, conference papers, reports, and preprints
- Number of new datasets, workflows, and digital tools released through NDAC platforms
- Number of centre-level global collaborations
- Number of international, and national research partnerships

2. Platform Utilization and Collaborative Research

These indicators measure adoption and impact of NDAC's shared research platforms and their ability to foster interdisciplinary collaboration.

- Number of collaborations among centre members
- Number of interdisciplinary teams using GAIG, UAV Phenomics, or Smart Farms/Digital Agronomy
- Number of external research groups (within and beyond USask) accessing NDAC platforms
- Number of seed grants awarded, and successfully completed
- Number of co-developed projects with Indigenous partners, producers, industry, and government

3. Training, HQP Development, and Student Engagement

These indicators evaluate the Centre's contribution to USask's talent development mission.

- Number of student internships facilitated
- Number of graduate students and postdocs involved in NDAC affiliated-research
- Number of students trained in defined programs such as Computational Agriculture and the Precision Agriculture Certificate
- Number of HQP supported through interdisciplinary supervisory teams

4. Partnerships, Visibility, and External Engagement

These indicators capture NDAC's effectiveness in building broad impactful networks across sectors.

- Number of new partnerships developed (industry, government, Indigenous, producer groups, international agencies)
- Number of conferences, workshops, symposia, or major events hosted or sponsored
- Engagement at global events (e.g., FAO, ESA, CSA collaborations)
- Number of invited talks or stakeholder presentations delivered by Centre members

5. Centre Growth and Membership

These indicators track the Centre's internal development and alignment with university priorities.

- Total number of NDAC members (faculty, trainees, collaborators)
- Number of newly engaged USask departments, colleges, or external organizations
- Growth in capacity (staffing, platform expansion, infrastructure adoption)

5.2 Five Year- Evaluation Framework

In accordance with USask policy, NDAC will undergo a formal review in Year Five (2031). Based on the 5 KPI categories in 5.1 as well as additional criteria this review will assess:

1. **Research Activity and Scholarly Outputs**
    - Growth in funded projects
    - Evidence of interdisciplinary and cross-sector research
    - Development and use of GAIG, UAV Phenomics, & Smart Farm pipelines tools
2. **Platform Utilization and Collaborative Research**
    - Publications, datasets, tools, and knowledge mobilization outputs
    - National and international recognition
    - Contribution to USask's visibility in sustainable digital agriculture
3. **Training, HQP Development, and Student Engagement**
    - Participation and progress of graduate students
    - Mentorship practices
    - Post-graduation pathways and HQP placements
4. **Partnerships, Visibility, and External Engagement**
    - Depth and diversity of collaborations
    - Evidence of mutual benefit with Indigenous partners
    - Engagement with industry, government, and global agencies
5. **Centre Growth and Membership**
    - Effectiveness of advisory structures
    - Financial sustainability

- Alignment with university strategic priorities
- Overall functioning of the Centre's operational model

6. **Strategic Contributions and Institutional Fit**
    - Advancement of USask, and AgBio strategic goals and centre fit
    - Long-term unique contributions from centre
    - Evidence of broad interdisciplinary value

Based on this review, the Centre will be recommended for renewal, modification, or transition, following university procedures.

6.0 LIST OF PROPOSED MEMBERS

Director:

Steve Shirtliffe
steve.shirtliffe@usask.ca
(306) 331-7354

Academic Advisory Committee (AAC)

It is anticipated the current members of the Management Committee for the Provisional Centre will transition to the AAC.

Scott Noble – Mechanical Engineering
Flavia van Cleef – Plant Sciences/ Animal and Poultry Science / Plant Sciences
Peter Slade – Agricultural and Resource Economics
Kwabena Nketia – Plant Sciences
Chantel Chizen – Soil Science

External Advisory Committee

To be appointed – please see section 7.4 for categories.

Faculty Members

Members of the AAC are defacto faculty members
Angela Bedard-Haughn – Soil Science
Kirstin Bett – Plant Sciences
Sebastien Box-Couillard - Economics
Rosalind Bueckert – Plant Sciences
Adam Carter – Crop Development Centre
Mark Eramian – Computer Science
Yuan Fang – Food and Bioproduct Sciences
Carl Gutwin – Computer Science
Xulin Guo – Geography and Planning
Warren Helgason – Civil, Geological, and Environmental Engineering
Lingling Jin – Computer Science
Valentyna Klymiuk – Crop Development Centre
Patrick Lloyd Smith – Agricultural and Resource Economics
Tia McDonald – Agricultural and Resource Economics
Bryan Mood – Soil Science
Bailey Peterson-Wilhelm – Agricultural and Resource Economics

Curtis Pozniak – Crop Development Centre
Corinne Schuster-Wallace – Geography and Planning
Tristan Skolrud – Agricultural and Resource Economics
Nicholas Tyack – Agricultural and Resource Economics
Tom Warkentin – Crop Development Centre
Allison Ward – Animal and Poultry Science

Administration

Data Manager – **Thuan Ha**
Data Systems Administrator – (being filled)
Executive Assistant (30%) – **Jill Lavertu**
Communications (in kind – AgBio & VP research) – Leslie-Ann Schlosser (coordinator); AgBio comms **(being filled)**
Financial Management (in kind - AgBio) – **Josh Andal**

7.0 GOVERNANCE

7.1 Leadership Structure

Director

The Nutrien Digital Agriculture Centre (NDAC) is led by a director appointed by the Dean of the College of Agriculture and Bioresources. The Director reports directly to the Dean and is responsible for the overall leadership, coordination, and oversight of all Centre operations. This responsibility includes, but is not limited to:

- Setting and implementing the strategic direction of the Centre
- Oversight of all research platforms, and technical infrastructures (GAIG, UAV Phenomics, Digital Agronomy)
- Allocation and management of financial resources, including donor-supported funds such as the Nutrien gift and Jason Reed Fund
- Hiring, supervision, assessment, and where applicable, renewal of Centre staff (Data Manager, Data Systems Administrator, administrative support)
- Ensuring secure, ethical, and compliant data governance in alignment with FAIR principles, OCAP, and relevant University policies
- Preparing annual reports for the Dean and when required, for internal and external stakeholders.

The Director may delegate tasks to staff or working groups; however, the Director retains responsibility for final operational decisions. The governance, accountability, and approval functions of the Centre remain the responsibility of the Director.

Consultation

To support transparency, collegiality, and strong faculty engagement, the Director will seek input from Faculty Members associated within NDAC, and from an Academic Advisory Committee (AAC), established by the Director.

7.2 Faculty Membership

Affiliated Faculty Members

Faculty Members constitute the core academic membership of NDAC. Membership is open to all eligible faculty of the University of Saskatchewan whose work aligns with the Centre's mission and is granted by the Director of the NDAC.

Faculty membership is open to faculty from:

- Agriculture and Bioresources
- Engineering
- Arts & Science
- Medicine
- Veterinary Medicine
- and other USask colleges contributing to the Centre's mission.

Faculty Members:
• Lead or contribute to research aligned with Centre platforms
• Participate in training and experiential learning initiatives
• Engage in interdisciplinary projects
• Support outreach and external partnerships
• Provide academic input through the AAC

Membership is voluntary and non-governance in nature.

Communication with Faculty
To ensure strong communication, the Director may provide a written update to the Centre to Faculty Members affiliated with the NDAC once per academic term (Fall and Winter), summarizing major developments, key decisions, and upcoming initiatives related to the Centre's research, training, and engagement activities.

7.3 Internal Operations Committee
To support coordinated operations, the Director will oversee the Internal Operations Committee. This Committee focuses on the day-to-day operational and administrative functions of the Centre. The Committee will meet bimonthly.

Purpose
The Internal Operations Committee provides operational coordination and subject matter expertise in support of the Centre's platforms, programs, and partnerships. It serves in an advisory and supportive role only and exists to support the research, training, and outreach activities of NDAC Faculty Members.

Composition of the Internal Operations Committee
Membership is based on functional roles and will initially include:
• Director (Chair)
• Data Manager
• Data Systems Engineer
• Lead, UAV Crop Phenomics
• Lead, Digital Agronomy
• Representative from AgBio Communications
• Representative from AgBio Finance
• Representatives from participating colleges (e.g., Arts & Science, Engineering), as appropriate
Members serve in an operational capacity and are not governors of the Centre. Additional members may be added by the director as the centre develops.

Responsibilities
• Coordinating workflows across platforms and functional units
• Ensuring alignment among research, data systems, training, and engagement activities

• Identifying operational requirements for infrastructure, computing, data systems, and staffing
• Supporting major institutional funding applications (e.g., NFRF, CFI/JELF, DRAC)
The Internal Operations Committee normally meets bimonthly, with additional meetings convened as required. The group supports the Centre through operational, and technical input.

7.4 External Advisory Committee (EAC)

Purpose
To provide strategic insight on developments in sustainable and digital agriculture and to support the Centre's approach to relationship development with industry, government, Indigenous partners, producer organizations, and international organizations. EAC members will be chosen for strategic and translational expertise in digital agriculture to support the long-term sustainability of the research platforms, rather than to represent specific sectors or commodities.

Principles
• Advisory in nature, providing input to inform the Director's decision-making responsibilities
• No role in budget, staffing, or operational oversight
• Clear guidelines regarding donor representation
• Meets at least annually and is convened by the Director as needed

Composition
5–10 members from the following with reference to desired skills
• Industry organizations: research translation & scaling
• Government agencies: policy, regulation, incentives
• Indigenous organizations: land stewardship
• Producer organizations: adoption, feasibility, usability
• International organizations: foresight, global comparability
At least one member will have end-to-end digital agriculture experience, to provide grounded insight into how data, analytics, and decision systems function across the full workflow from field application to adoption. Members are appointed by the Director in consultation with the Dean for renewable terms. All members would be expected to comply with relevant conflict of interest policies of the College and University.

Scope of Advice
The EAC will advise on the following:

• Sector trends, challenges, and opportunities
• Applied research needs and collaboration opportunities
• Responsible innovation and knowledge mobilization
• National and international partnership development
- Other issues as requested by the Director

Funding decisions, budget oversight, staff evaluation, and operational approvals are excluded.

7.5 Academic Advisory Committee (AAC)

Purpose
The Academic Advisory Committee provides structured advice on the Centre from NDAC Faculty Members, and ensures that faculty perspectives inform the Centre's research, training, and platform-development priorities.

Composition
The Committee consists of 5–7 NDAC Faculty Members, including at least two members from outside of AgBio. Members are invited by the Director from among the Faculty Members (Section 7.4). AAC members are appointed by the Director for renewable two-year terms to ensure continuity and broad participation across colleges. Participation is voluntary and non-governance in nature.

Role

The AAC will advise on:
• research directions and platform development
• interdisciplinary opportunities
• graduate training and curriculum linkages
• academic risks, challenges and emerging opportunities
• academic components of major institutional grant applications
• alignment of faculty led initiatives with Centre priorities
Other areas as identified by the Director.

Meetings
It is recommended that the Committee meets quarterly. Additional meetings may be held at the request of the Director.

External Partner Affiliates
External Partner Affiliates include industry, government, Indigenous, producer, and community organizations collaborating with NDAC through projects or platforms. They hold no governance authority.

7.6 Working Groups (Time Limited)

Time-limited working groups may be established by the Director to address specific operational tasks, such as:
• Platform onboarding and technical documentation

• Cloud native workflows and computational related activities
• Symposium planning, including the 2026 Centre launch

Working groups disband upon task completion, and hold no governance authority.

7.7 Accountability and Reporting

NDAC follows standard University of Saskatchewan academic reporting and accountability practices:
• The AAC & Working Groups report to the Director, NDAC
• The Director reports to the Dean, College of Agriculture and Bioresources.
• An Annual Report is provided to the Dean, and shared with university governance bodies (e.g., Planning & Priorities Committee) as required.
• As per University Council policies, a comprehensive five-year review is required for renewal of full Centre status.
• The Annual Report will include a brief summary of the advisory and operational meetings held during the year, including the Internal Operations Committee, the Academic Advisory Committee, and the External Advisory Committee.

All Centre activities comply with USask policies relating to:
• Research ethics
• Indigenous data sovereignty
• Data governance, and cybersecurity
• Financial oversight, and auditing
• Capital project management

7.8 Rationale for the Governance Model
This governance model:
• Aligns with University Secretariat guidance regarding committee authority
• Preserves a clear, and unambiguous accountability line to the Dean
• Maintains advisory bodies that are focused and bounded
• Ensures faculty are the academic core of the Centre
• Supports strong partnership management, including with major donors
• Avoids cross-college governance complexity that introduces administrative risk
• Ensures agility in rapidly evolving domains such as AI, Earth observation, and UAV analytics
• Builds on effective provisional phase structures
• Ensures accountability, transparency, and multi-college academic engagement
• Provides additional safeguards through structured consultation, transparent meeting practices, and a defined escalation pathway for significant concerns

8.0 Five Year- Projection of Resources (2026–2031)

8.1 Secured Resources

Nutrien Gift (secured):
NDAC is supported by a $7-million commitment from Nutrien to the University of Saskatchewan over a 10 year period:

- **$1 million** dedicated to the renovation of the NDAC physical space in the Agriculture Building (secured).
- **$3 million over 10 years** (2025-2034) to support the Centre Chair/Director and core operations (secured; annual allocation for NDAC operations is known and stable).
- **$3 million over 8 years** (2027-2034) up to this amount is available as a "future initiatives fund" to support Centre activities, seed initiatives, and program development (secured).

College of Agriculture and Bioresources (secured):

- Financial administration and communications support through the Dean's Office

Jason Reed Fund (secured):

- $100,000 - partial funding used to support Data Manager Position

Graduate and Research Program Support (secured):

- Student funding and training opportunities through the NSERC CREATE Computational Agriculture program

Expected or Anticipated Resources (not yet secured)

- **Matching funds for a future CFI/JELF application** to support mobile soil and landscape analysis equipment.
- **Compute and storage resources through Digital Research Alliance of Canada (DRAC)** (application submitted).
- **Future donor seed funds** to support small-scale research initiatives, internships, and platform adoption.
- **Industry-supported internships**, where applicable, through existing partnerships (e.g., Ceres).

These expected resources are aligned with active applications and partnership discussions already underway.

8.2 Expenditures

Human Resources

Secured, and planned positions include:

- **Director (1.0 FTE):** Supported through Baseline operating funds from the College of Agriculture and Bioresources and a Nutrien gift for the Director/Chair stipend of $12,000/ year (Centre Chair/Director component).
- **Cluster Hire in Sustainable and Digital Agriculture (5.0 FTE**). Supported through Baseline operating funds from the College of Agriculture and Bioresources
- **Data Manager (1.0 FTE):** Supported initially through Nutrien operations funding, and Jason Reed Fund.
- **Data Systems Administrator (1.0 FTE):** Supported via Nutrien operations funds (where relevant).
- **Administrative Support (0.3 FTE):** Supported via Nutrien operations funds (shared arrangement).

These roles are essential to maintaining NDAC's research platforms, onboarding researchers, and supporting data governance and training activities.

Operational Costs

Operational costs over the five-year period are expected to include:

- Seed projects funding
- Maintenance and operation of GAIG compute environments
- UAV fleet maintenance, licensing, insurance, and mission management
- Smart Farm and MORSE related data collection and processing support
- Software licenses for geospatial, HPC, and AI/ML workflows
- Knowledge mobilization, and communications activities
- Event hosting (symposia, workshops, training sessions)
- Travel associated with collaborative research, industry engagement, and international partnerships (FAO, ESA, CSA, etc.)
- Student research internships funded through seed programs

These expenditures reflect a continuation of activities already demonstrated during the Centre's provisional phase.

Capital and Infrastructure Costs

- **NDAC Renovation ($1 million, secured):**
  Renovation of the Agriculture Building collaborative research hub (adjacent to the atrium) is funded through the Nutrien gift.
- **Computing Infrastructure:**
  Cost-shared with USask Advanced Research Computing, supplemented through the active DRAC proposal. No additional speculation is made.
- **UAV Phenotyping Equipment:**
  Ongoing operational costs are associated with existing fleets, and the phenotyping van; these are supported by project funds and Centre operations, and recouped via a fee for service model being developed.

8.3 Five Year Resource Plan (High Level Summary)

Year 1 (2026–27):

- Complete renovation and launch of NDAC hub
- Hire Data Manager and Data Systems Administrator
- Begin full platform onboarding and training programs
- Continue DRAC/CFI/NFRF application cycles

Year 2–3 (2027–29):

- Expansion of GAIG layers and geospatial pipelines
- Increased Smart Farm/Digital Agronomy integration
- Growth in seed grant program and student internships
- Strengthening of industry and government partnerships
- Annual symposium and recurring training events
- User fees implemented for cost recovery and long-term sustainability for research platforms

Year 4–5 (2029–31):

- Consolidation of external funding streams
- Evaluation of platform adoption and user fees
- Strategic planning for renewal and expansion

This staged approach ensures stability while allowing the Centre to scale research activity without financial overreach.

8.4 Sustainability Model

The financial sustainability of NDAC is grounded in:

- **Secured long term- philanthropic support** from Nutrien
- **University supported administrative infrastructure** through AgBio
- **Grant funded research activities** leveraging NDAC's shared platforms
- **Strong industry, and government interest** in geospatial analytics, UAV phenomics, and digital agronomy
- **Seed grant activation** to grow membership, and collaborative proposals

Together, these form a stable foundation through the initial five year period, and beyond.

9. CONSULTATION

Between February 2025 and February 2026, extensive consultations were undertaken to inform the development of the Nutrien Digital Agriculture Centre (NDAC). These discussions ensured that the Centre's mandate, research platforms, governance model, and physical footprint align with USask priorities, community needs, and sector demand.

Internal Academic Consultations

Consultations were held with faculty across AgBio departments (new cluster hires), and with individual faculty from Arts and Science and Engineering. These discussions confirmed strong support for a shared digital agriculture platform model and shaped the development of GAIG, UAV Crop Phenomics, and Smart Farm/Digital Agronomy pipelines. Members of Engineering (Noble), and Computer Science (Stavness) served on the provisional management committee, providing ongoing cross-college guidance.

Indigenous Community Consultations

Engagement with *kihciokāwîmāw -askiy Knowledge Centre* (Candice Pete Cardoso, Melissa Arcand) identified priorities related to access to geospatial mapping, traditional land use and restoration mapping, agricultural land valuation, and support for community land management systems.

Industry and Producer Consultations

Discussions with Nutrien, SaskTel, Farm Credit Canada, Croptimistic, MNP, the Saskatchewan Crop Insurance Corporation, WGRF, SaskWheat and individual producers highlighted the need for robust, scalable digital tools for sustainability analytics, producer-facing decision support, and climate-related modelling.

Government and Public Sector- Consultations

Meetings with the Saskatchewan Ministry of Agriculture, Saskatchewan Crops and Irrigation Branch, the Federal Minister of Artificial Intelligence and Digital Innovation, Government of Canada Senators, the Canadian Space Agency, Innovation Saskatchewan and the AgriARM network focused on data-driven agronomy, irrigation, climate resilience, provincial demonstration capacity, and policy-aligned analytics.

International Engagement

Consultations with the Food and Agriculture Organization (FAO), the European Space Agency (ESA), numerous Research Institutions and Universities in India as well as individuals from international universities established pathways for collaboration related to Earth observation, AI-enabled geospatial analytics, data federation, and student training.

Campus Administrative Consultations

USask Planning and the Project Management Office were consulted throughout the development of the physical centre, enabling progress on the renovation of NDAC's Agriculture Building hub.
The University Secretariat provided guidance on governance and advisory committee structure, and AgBio- Communications and Advancement supported branding and strategic communications.
Several members of the Office of the Vice President of Research were consulted related to Centre planning and research opportunities such as CFI, NFRF, and the Canada First Impact+ Chair program.

Summary

These consultations confirmed strong interest in a coordinated centre for sustainable digital agriculture, validated the Centre's three flagship platforms, informed its commitments to Indigenous partners, shaped training and partnership strategies, and supported the development of a governance, and operational model aligned with university expectations and stakeholder needs.

10. ENDORSMENT

Please find attached a letter of endorsement from Trever Crowe, Acting Dean of Agriculture and Bioresources.

UNIVERSITY OF SASKATCHEWAN
College of Agriculture
and Bioresources
AGBIO.USASK.CA

May 05, 2026

Re: Letter of endorsement – Nutrien Digital Agriculture Centre

Dear Review Committee

Supported by a generous donation from Nutrien, the provisional Nutrien Digital Agriculture Centre (NDAC) was approved in January, 2025. Now, I am excited to endorse this proposal to elevate the NDAC to the status of a full centre. It's important to understand that the generation and use of data in agriculture, food production and environmental stewardship are not new. Researchers in various USask colleges and schools have been doing this for decades, and the availability of quality date to support informed decision making has never been more important. The NDAC is exactly what is needed now to help consolidate efforts and support interdisciplinary collaboration.

Recently, the College of Agriculture and Bioresources recruited five new faculty members with a focus on sustainable and digital agriculture, the digital-ag cluster hire. This cluster of new faculty members joins an interdisciplinary group within the NDAC, currently with scholars from the Colleges of Engineering, Arts and Science and the College of Agriculture and Bioresources (AgBio).

The NDAC is a centerpiece within AgBio's strategic plan. We envision that with the NDAC, AgBio and the University of Saskatchewan will be positioned as a national and global leader in digital agriculture. The NDAC is destined to have an exciting future and will attract a large and diverse group of collaborators from around campus. Researchers involved with the Story Collider, the CFI-funded "disruptive technology facility", for example, with its enhanced capabilities to analyze and present data in visual formats would appear to be a logical partner.

The NDAC will represent a network of scholars, working toward improved sustainability, enhanced production efficiency and food security. We are confident that the Centre will be a hub of innovation, with a strong track record that will attract external funding and research partners from industry and other academic institutions. Digital agriculture is a high priority in the College of Agriculture and Bioresources, and the Nutrien Digital Agriculture Centre is a feature in our overall strategy. Advancing the Centre to full status is the next important step.

I fully support this proposal and look forward to celebrating its future successes. Please don't hesitate to contact me if you have any questions.

Best regards

Trever Crowe

Trever Crowe, PhD, P.Eng., PAg
Acting Dean and Professor

TCG/cdv

Appendix 1.
Annual Report

Nutrien Centre for Sustainable and Digital Agriculture Provisional Centre (NCSDA)

Annual Report —February 2025 – January 2026

Prepared January 2026 by Steve Shirtliffe

Director's Message

2025–26 marked NCSDA's transition from concept to centre. Following Council's approval in February and Nutrien's subsequent funding announcement, the Nutrien Centre for Sustainable and Digital Agriculture was born. This year has been busy and exciting as we began the process of building a centre from the ground up. We formed a strong management committee and began work on developing our vision.

We decided that the best way to bring researchers together is to offer collaborative research platforms which allow for interdisciplinary collaboration across and beyond campus. The first of these shared research platforms was GAIG (Geospatial Agroecosystem Inference Generator) which was developed for a NFRF letter of intent. We brought together a team of USask researchers and developed a strategy to utilize and share AI driven analyses of geospatial data to increase the sustainability of agriculture.

Work was also begun on the future home of NCSDA in the Agriculture Building just off the atrium. With the expert assistance of Planning, Design & Construction we developed a plan for the centre and brought on Stantec to realize our vision for the centre. Construction will take place in 2026 and will result in a showcase space for the collaborative research.

Beyond the research platforms our focus is on engagement and facilitation; we support researchers and training; and cultivate partnerships that turn data into decisions for producers, industry, researchers, and policy makers. The coming year is about execution, operationalizing GAIG, running the 2026 UAV phenotyping campaign, completing construction, submitting our full centre proposal, and opening the centre with a research symposium in the fall of 2026.

Thanks to our members, partners, and the University community for laying these foundations. During the Be What the World Needs campaign finale, I accepted Nutrien's gift and told the audience, "Be prepared for big things." I remain committed to the goal of firmly establishing the University of Saskatchewan as a global leader and the premier institute for sustainable digital agriculture in Canada.

Steve Shirtliffe, Director

Land Acknowledgment

The University of Saskatchewan main campus is situated on Treaty 6 Territory and the Homeland of the Métis. We pay our respects to the First Nations and Métis ancestors of this place and reaffirm our relationship to one another. NCSDA was created at the same time as kihci-okāwīmāw askiy (Great Mother Earth) Knowledge Centre and is committed to working together to further reconciliation.

1) About the Centre

1.1 Mandate and Scope

The College of Agriculture and Bioresources proposed the establishment of the Nutrien Centre for Sustainable and Digital Agriculture (NCSDA) as USask's cross-college hub for sustainable digital agriculture. Provisional status was granted on January 30, 2025; following Nutrien's gift announcement on February 3, 2025, the name changed from the provisional Canadian Sustainable Digital Agriculture Centre (CSDAC) to NCSDA.

1.2 Mission and Vision

Mission. Advance sustainable digital agriculture by developing data-driven research platforms that support interdisciplinary collaboration, student training, and stakeholder engagement to strengthen sustainability across the agricultural value chain.
Vision. Position Saskatchewan as a global leader by enabling collaborative access to shared platforms that empower students, producers, researchers, and partners across public, private, and community sectors.

2) 2025–26 Highlights

• **Nutrien gift announced:** $15M commitment to USask, including $7 million support for establishing and operating NCSDA (includes $1M for renovation; $3M over years 1-10 for chair/director/ops; $3M over years 3-10 Future Fund).
• **Governance established**: Management Committee active; three subcommittees (Renovations; Data & Computation; Digital Display) operating with written mandates.
• **Research platforms prioritized**: GAIG confirmed as first platform; Phenomics (UAV crop phenotyping and animal phenomics concept) advanced as second and Digital Agronomy (Smart farm & Digitized on-farm research).
• **Renovations advanced on dated schedule:** Class D (Oct 28, 2025) → 60% Completion drawings (Jan 24, 2026) → 99% (Feb 17, 2026) working towards a submission to spring meeting (April 21&22) of Board of Governors with a planned opening in October 2026.

• **Research Funding :** NFRFt(New Frontiers in Research Fund Trasnformational) LOI in 2025 (internally ranked strongly, not funded; resubmission planned), CFI/JELF planning (Oct 2026 target), Digital Research Alliance of Canada application coordinated for GAIG compute/data.
• **Partnerships & visibility:** Engagement with FAO (Food and Agriculture Organization), ESA (European Space Agency)/CSA (Canadian Space Agency); SaskTel, kihci-okāwīmāw askiy (Great Mother Earth) Knowledge Centre, FCC (Farm Credit Canada), SCIC (Saskatchewan Crop Insurance Corporation), Nutrien; outreach via Ag in Motion, USask GIS Day, and Edwards BRIDGE panel.
• **Academic programs:** Provided input on the Precision Agriculture Certificate (PAC) offered (third offering; >40 students/year); CREATE (NSERC program) Computational Agriculture second cohort began with 16 students.

3) Governance and Administration

3.1 Management Committee

Provides strategic oversight during the provisional phase (platform priorities, renovations, funding alignment, advisory timing). Members in 2025 meetings include: Steve Shirtliffe (Director/Chair); Flavia Van Cleef; Scott Noble; Ian Stavness; Peter Slade; and Kwabena Nketia. The management committee met monthly during 2025 and formed subcommittees to manage specific tasks. The mandate of the provisional centres management committee is to manage the centre and prepare the full centre proposal to be submitted by the end of 2026.

3.2 Subcommittees

• **Renovations**: Members: Chanel Chizen (Chair), Steve Shirtliffe, Flavia Van Cleef, Daphne Hanneson;
Mandate: Coordination with SCIC, Planning Design and Construction, and Stantec to oversee renovations of NCSDA Collaborative Research Space.

• **Data Infrastructure**: Members: Kwabena Nketia, Peter Slade, Jeremy Kiss, Chantel Chizen, Ali Lotfi, Ian Macphedran, Craig Harkema, John Costa
Mandate: Determine IT requirements, coordinate DRAC proposal, compute/storage planning (GAIG, phenomics).

• **Digital Display**: Members: Steve Shirtliffe (co-chair), Thuan Ha, Kira Glasscock, Ian Stavness (co-chair), Kyle Berezowski, Carl Gutwin, Craig Harkema;
Develop public-facing content/visualization (video displays, touchscreen table).

• **Hiring committee**: Members: Chanel Chizen (Chair), Steve Shirtliffe, Peter Slade;
Developing job descriptions, advertising, interviewing and hiring positions for the centre.

3.3 Advisory Committee

Planned to be formed in early 2026 to inform the full centre proposal and opening symposium; composition to include industry, producers, public sector, and rightsholders.

4) People and Capacity

4.1 Organizational Structure & Staffing (Provisional Phase)

• **Director:** Steve Shirtliffe: appointed Feb 1, 2025 for a five-year renewable term (to Jan 31, 2030); reports to the Dean, College of Agriculture and Bioresources.
• **Management Committee:** Steve Shirtliffe (Chair), Flavia van Cleef, Scott Noble, Ian Stavness, Peter Slade, and Kwabena Nketia.
The committee met monthly in 2025 and is mandated to manage the provisional centre and prepare the full centre proposal.
• **Data Manager**: Designs and runs NCSDA's secure, scalable research computing and data systems, supporting teams with training databases, monitoring, and training. Supported by Jason Reed Fund for 2026. Interviews happening in early February, 2026.
• **Data Systems Administrator**: Designs, deploys, and maintains secure, scalable cloud and data systems that enable advanced digital agriculture and research workflows at the NCSDA. Recruitment beginning in February 2026.
• **Administrative Support:** meetings, documentation, scheduling (0.3 FTE).

Base operations plan = 2.3 FTE (Data Manager; Data Systems Administrator, 0.3 Administrative Assistant)

4.2 Cluster Hires and Faculty Engagement (AgBio)

Agriculture and Bioresources dedicated 5 new faculty positions to digital and sustainable agriculture in a cluster hire that occurred in 2025 with one position for each department.
• **Kwabena Nketia** (Precision Agronomy, Plant Sciences)
• **Chantel Chizen** (Digital Pedology, Soil Science)
• **Yuan Fang** (Food Safety & Microbiology, Food and Bioproduct Sciences)
• **Tia McDonald** (Agricultural Data Analysis, Agricultural and Resource Economics)
• **Allison Ward** (Sustainable Animal Production Systems, Animal and Poultry Science)
Selected existing AgBio faculty collaborators include: Kirstin Bett, Rosalind Bueckert, Curtis Pozniak, Tom Warkentin, Flavia Van Cleef, Angela Bedard-Haughn, Mellisa Arcand, Slade, Patrick Lloyd-Smith, Tristan Skolrud, Nik Tyack

4.3 Cross-College Participation

Members from Arts & Science (Computer Science; Geography & Planning; Biology) and Engineering (Mechanical) are engaged; two seats on the Management Committee are held by Scott Noble (Engineering) and Ian Stavness (Computer Science).

5) Research Platforms

5.1 GAIG — Geospatial Agroecosystem Inference Generator

GAIG is a large-scale, open-source geospatial artificial intelligence (AI) platform to model, value, and improve agroecosystem services across mixed agricultural landscapes at 10-metre, wall-to-wall, near-real-time resolution. It integrates satellite Earth observation (EO), Drone imagery, field data, Indigenous knowledge (aligned to OCAP), and economic modelling. Initial applications include Indigenous-led stewardship, marginal land optimization, grassland grazing strategies, and soil carbon quantification.
Funding & infrastructure: DRAC compute/data; WGRF funding; NFRF resubmission planning.

5.2 Phenomics — UAV Crop Phenotyping

We use drones to collect crop-phenotyping data through a consistent workflow: flying, capturing images, processing them, and generating analytics such as canopy cover, crop uniformity, and vegetative indices. The program includes extensive quality-control procedures, and we are targeting quick turnaround of phenotypic information to plant breeders to inform selections.
We use a fleet of multispectral DJI drones and a dedicated phenotyping van and field crew. This work will involve extensive collaboration with CDC partners

5.3 Digital Agronomy — Field-scale Decision Agronomy

Purpose and scope: The Digital Agronomy platform focuses on on-farm, field-scale decision support by combining producer data, experimental designs, and analytics to optimize agronomic practices under real-world conditions. It complements GAIG (regional analytics) and Phenomics (measurement/traits) by closing the loop at the farm level with adaptive experimentation and recommendations.
MORSE (Modulated On-farm Response Surface Experiments) is a University of Saskatchewan method for running agronomic experiments directly on commercial fields by using farm machinery to apply many input levels in a spatially aware design, enabling estimation of field-scale response surfaces. It integrates precision-controlled equipment, crop imaging, and spatial/statistical analysis to produce evidence-based, on-farm recommendations that address the limits of small-plot or strip trials
Funding & infrastructure: Funded by Saskatchewan Producer Groups.

6) Facilities & Renovations

6.1 Scope & Design Intent

A collaboration hub off the Agriculture Building atrium with video wall, touchscreen table, workstations, and coffee area; designed for ~25 occupants, with lighting/acoustics tuned for openness, and visible public-facing displays to showcase platform outputs.

6.2 Schedule

Coordinated with Lisa Leis (Interior Designer) and Samara Tang, Project Manager, Project Management Office.
Class D (Oct 28, 2025) → Approval to proceed (Nov 4, 2025) → Design Development review (Nov 25, 2025) → Construction Drawings start (Dec 3, 2025) → 60% set (Jan 2, 2026) → 99%/Class B (Feb 17, 2026) → Tender/Construction targeted Summer–Fall 2026.

6.3 Budgets & Envelope Reconciliation

Project total: $1 million.
Indicative construction: $184–250K (excl. media wall/table); furniture: $70–105K.
Reconcile against the $1.0M renovation envelope (A/V, digital displays, IT/network, furniture, professional fees, contingency).

6.4 Concept Drawings

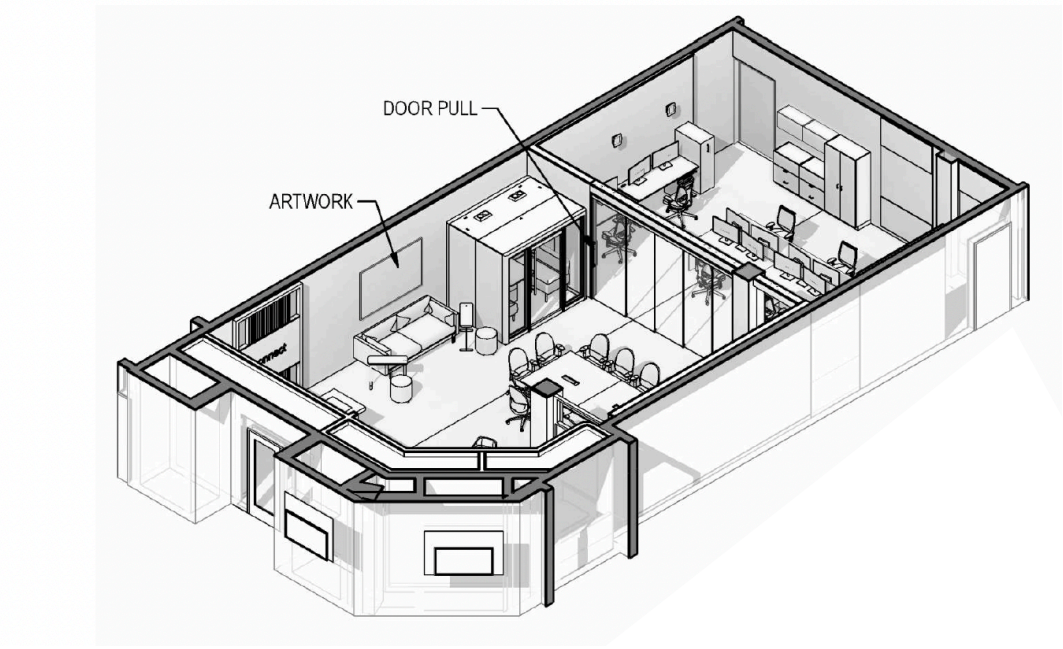


FIGURE 6.1. Concept Plan – Collaboration Hub (Scale: 1:100). Caption: Overall plan showing, collaboration table, workstation bay, coffee area, and sliding glass wall. Source: Stantec; Date: Dec 2025.



FIGURE 6.2. Interior view showing video wall structure, acoustic treatments, retractable glass wall and workstations. Source: Stantec; Date: Dec 2025.



FIGURE 6.3 Interior view showing nutrition area and collaborative spaces. Source: Stantec; Date: Dec 2025.

7) Funding & Finance

Nutrien gift to USask totalling $15M - $7 million to create and fund NCSDA (includes $1M renovation; $3M/10 years for chair/director/ops; $3M/ years 3-10 Future Fund).

Jason Reed Fund ($100K) supports a Data Manager position for 2026.

NFRF-Transformation (New Frontiers in Research Fund): LOI (2025) framed GAIG; not funded but strong internal ranking; planning for next full cycle (anticipated 2027). Top ranked LOI from USask; planned resubmission next funding cycle (possible early 2027)

CFI/JELF (Canada Foundation for Innovation / John R. Evans Leaders Fund): Planning toward Oct 2026 with 40% match; coordinate with OVPR (Office of the Vice-President Research). Planned equipment purchase: MPS (Mobile Proximal Soil Sensing platform).

DRAC (Digital Research Alliance of Canada): Application coordinated for GAIG compute/data. Submitted January 2026.

7.3 Operating Summary (FY 2025–26, provisional)

NCDSA is still without a fund for the centre as the sub-agreements for the centre have not been finalized by the University Relations office. In the meantime, the centre's financial needs are being supported by the college of AgBio. Administrative support for finance for the centre is provided by AgBio (Josh Andal)

For 2025 there were very few expenses as the centre is mostly in the planning stages and no positions had been hired. The provisional annual budget for 2026 is as follows (to be finalized with AgBio):

- **Administrative Support (0.3 FTE):** Angelica Dick $25,830 position is shared with the Department of Plant Sciences.
- **Data Manager:** $118,000/ year ($100,000 from Jason Reed fund will support for 2026). Expenses for 2027 and on.
- **Technical Data Manager:** $98,400. Expenses for 2026 and on.
- **Director & Chair stipend**: $12,000 — $6000 for 2025.
- Subtotal (Planned): $259,230; Annual Budget: $380,000

8) Partnerships & External Engagement

• **Nutrien**: Meetings with Sally Fils (Sustainability Programs) and Rene Glushyk (Community Relations/USask relationship) on carbon, water, and ESG-aligned GAIG applications; branding/style-guide coordination in progress. Planning collaborative outreach event for July 2026.
• **kihci-okāwīmāw askiy (Great Mother Earth) Knowledge Centre**: Meeting with Candice Pete-Cardoso and Melissa Arcand discussing interest in land- based/geospatial mapping, stronger data access and a seminar.
• **Saskatchewan Crop Insurance Corporation (SCIC):** Meeting with President Jeff Morrow; scope for data sharing and producer-privacy; NCSDA to provide data-use outline suitable for SCIC Board.
• **SK Ministry of Agriculture:** Presented to agronomy and irrigation staff. Discussed potential collaborations with Sask Irrigation.
• **AgriARM**: Centre vision and platform goals presented; provincial collaboration opportunities discussed. [FLAG: follow-ups].
• **European Space Agency (ESA)** Meetings at ESA-ESRIN (Frascati) with Zoltan Szantoi and Andrian Kreiner on FutureEO/InCubed research tenders, internships, and alignment with GAIG; CSA investment context. Director will visit ESRIN in May.
• **Food and Agriculture Organization (FAO):** Rome meetings including Director -General Qu Dongyu; innovation/data federation (e.g., WaPOR evapotranspiration) discussed for GAIG integration; World Food Forum participation.
• **SaskTel**: Multiple meetings (Fall 2025) exploring role as data conduit for NCSDA platforms; connectivity-enabled workflows for phenotyping and GAIG deployment.
• **Farm Credit Canada (FCC):** Discussion with Avi Kay (Assistant VP Finance) on sustainability analytics and producer tools/ESG reporting and potential collaboration pathways (PrairiesCan, federal innovation).
• **Sask Polytech DICE (Digital Integration Centre of Excellence)**: Met with Terry Peckham, to to explore collaboration on bare-earth satellite maps and Ground Truth Ag protein-quality data.
• **Innovation Saskatchewan:** Briefings on innovation funding and pilot project opportunities linked to GAIG and Digital Agronomy.
• **PrairiesCan:** Exploration of innovation/commercialization funding and pilot opportunities; alignment with provincial priorities. Initial contacts have been made with further exploration of collaborative opportunities to be explored in 2026.
• **IICA (Inter-American Institute for Cooperation on Agriculture)**: Participation at Olds College events enabling hemispheric dialogue on digital agriculture; potential collaboration avenues identified.
• **TriMex / Ceres**: Positive responses to GAIG; field pilot interest; guidance on next steps requested. Ceres is collaborating with the Centre by hosting a PhD student for a research internship.

9) Teaching, Training & Outreach

NCSDA provides academic input but does not administer academic programs.

Precision Agriculture Certificate (PAC): Administered by AgBio. Third offering; >40 students/year; one new class added.

NSERC CREATE – Administered by Arts and Science. Computational Agriculture: Second cohort launched.

Communications: Temporary website live; centre video in production by USask Media Services ; public-facing displays under the Digital Display Subcommittee; branding/style guide in progress with Nutrien and AgBio communications.

Outreach: The director described NCDSA and presented results from its research platforms at the following events:

- **Farming Smarter Conference & Trade Show (Lethbridge)** — **2025-02-13**: *Remote Sensing for Crop Agronomy – More Than Pretty Pictures.*
- **Ministry of Agriculture Agronomy and Irrigation Annual Meeting (Regina)** — **2025-03-12**: *Remote Sensing for Crop Agronomy – More Than Pretty Pictures.*
- **CSHS & CSA Joint Conference (UBC Okanagan, Kelowna)** — **2025-06-24**: *Keynote/Plenary* (title not posted on program).
- **Discover Ag Webinar (Virtual)** — **2025-09-16, 10:30 AM**: *Farming from Above: The Future of Agriculture with Satellites and Drones*.
- **Edwards School BRIDGE Panel (Saskatoon)** — **2025-10-29**: Panel on positioning in the ag-tech ecosystem
- **USask GIS Day (Saskatoon)** — **2025-11**: Centre presentation showcased at event.
- **Saskatchewan Crops Forum (Saskatoon)** — **2026-01-13**: *Harvesting Data: How can producers benefit from big data and AI?* (with Jessica Agnew).
- **Agronomy Update 2026 (Virtual, Alberta)** — **2026-01-13**: *How to use the information collected on-farm to improve production, agronomics and economics.*

.

10) Risks & Mitigations (In-Year)

• ***Renovation schedule & budget adherence***
Mitigation: maintain milestone cadence; communications with project manager; pre-stage procurement.
• ***Compute/data capacity vs. demand***
Mitigation: hire Data Manager + Concierge; DRAC capacity; onboarding templates; OCAP/FAIR workflows.
• ***Advisory group timing & scope***
Mitigation: smaller multisector group in early 2026; align governance with Secretariat guidance.
• ***Branding/comms dependencies***
Mitigation: develop communications plan; phase website/assets; coordinate with Nutrien/AgBio communications; track analytics; determine if USask resources exist for additional communications support.

11) Looking Ahead (2026–27 Priorities)

• Submit full centre application in April 2026
• Establish advisory committee by May 2026
• Hire Data Manager and Data Systems Manager
• Complete Class B → tender → construction (Summer–Fall 2026)
• Complete renovations on time and on schedule – assistance Project Manager
• Organize Symposium to coincide with physical opening of the centre
• Operationalize data movement to DRAC infrastructure
• Advance CFI/JELF (Oct 2026) and NFRF (next full window) strategies; track DRAC outcomes.
• Continue to meet with Stakeholders
• GAIG prototype begins operation
• UAV Crop phenotyping continues
• Plan for Smart Farm transition at Herman Austenson Research Farm

12) Compliance with PPC Provisional Approval Requirements

As per University Council Centres Policy item 4.3, a progress report must be submitted in January 2026.

The Planning & Priorities Committee (PPC) requested the following items be addressed:

• ***Consultation with participating Colleges on expectations for members sitting as part of the centre***

Status: Acting Dean, Trever Crowe, has communicated with representatives of the Collage of Arts and Science as well as the College of Engineering. Mike Bradley, Dean of Engineering has shared his support but we have received any communication from the Dean of Arts and Science.

• ***Clarify whether the Digital Integration Centre of Excellence (DICE) at Saskatchewan Polytechnic is a collaborator or competitor***

Status: The Director has met with Terry Peckham the director of DICE to discuss the research mandate of both centres. DICE is mostly involved in the mining and defence sectors of the economy. We discussed possible collaborations in the areas of bare earth satellite maps which could be used both in soil science and mineral exploration as well as utilizing protein grain quality data from the startup Ground Turth Ag.

• ***Address whether any relationships have been explored with TELUS Agriculture*** — **Status:** The director is scheduled to meet John Jansen, VP TELUS Agriculture in late January 2026 to discuss collaborations using GAIG and the Telus Digital agronomy systems.

• ***Full approval for the centre must be obtained by January 2027***

Status: Preparation of the full centre proposal is underway. Parts 1 & 2 will be reviewed by the management committee in the January meeting with the remaining sections being reviewed in February and March for a planned submission full centre application by April 2026.

Appendices

Appendix A — Acronyms

A/V — Audio/Visual
AI — Artificial Intelligence
CFI — Canada Foundation for Innovation
CREATE — Collaborative Research and Training Experience (NSERC)
CSA — Canadian Space Agency
DICE — Digital Integration Centre of Excellence (Saskatchewan Polytechnic)
DRAC — Digital Research Alliance of Canada
EO — Earth Observation
EOI — Expression of Interest
ESA — European Space Agency
FAIR — Findable, Accessible, Interoperable, Reusable
GAIG — Geospatial Agroecosystem Inference Generator
IICA — Inter-American Institute for Cooperation on Agriculture
JELF — John R. Evans Leaders Fund
LOI — Letter of Intent
MORSE — Modulated On-farm Response Surface Experiments
MOU — Memorandum of Understanding
NCSDA — Nutrien Centre for Sustainable and Digital Agriculture
NDA — Non-Disclosure Agreement
NFRF — New Frontiers in Research Fund
OCAP — Ownership, Control, Access, and Possession
OVPR — Office of the Vice-President Research
PAC — Precision Agriculture Certificate
SCIC — Saskatchewan Crop Insurance Corporation
UAV — Unmanned Aerial Vehicle

REQUEST FOR DECISION/ENDORSEMENT

Committee Name: Planning and Priorities Committee
Date: November 19, 2026
Presented by: Angela Lieverse, Chair, Planning and Priorities Committee
Vince Bruni-Bossio, President and Vice Chancellor

Subject: Endorsement of UPlan 2035

MOTION

It is recommended by the Planning and Priorities Committee that Council endorses the University of Saskatchewan Plan 2035 at its November 19, 2026, meeting.

CONTEXT AND BACKGROUND

Consistent with the approach used for previous university plans, Council, alongside Senate and the Board of Governors, is being asked to endorse the University Plan 2035 (UPlan 2035). Endorsement in this context means that Council supports the concept and direction of the plan.

A presentation was made at the October University Council meeting outlining the intention, logic and structure of UPlan 2035. Three components of the plan were outlined as, (1) the **vision** as aspirational, (2) the **mission** outlining the core work of the university, and (3) the **priorities** as the practical foci for action, resourcing, and assessment.

This plan builds on UPlan 2025, which was considered successful, but involved broad scope and 54 guideposts, making it challenging to assess progress. The new plan coordinates shared effort and resources on a smaller set of measurable priorities. These are grounded in Saskatchewan's strengths and relationships, leading to national and global contributions.

UPlan 2035 was developed through an iterative process that launched formally in March 2026. Engagements were focused during the period of March to June 2026, gathering more than 17,000 data points from more than 3,600 people. Repeated rounds of analysis and refinement shaped this input into a plan that is focused, measurable, adaptable, and grounded in the university's and province's distinctive strengths.

FEEDBACK

Following the October 22 Council meeting, members were invited to share feedback. Twenty-two responses were received.

In addition, discussions with Council committees took place over the past month. Council committee members engaged in positive and constructive discussions, focusing on the vision and priorities, as well as plans for implementation. The tenor of the conversations was positive, indicating broad support for the direction laid out in UPlan 2035.

Feedback received has highlighted the following:

- The prominent featuring of student learning and experience was viewed positively
- The emphasis on local impact was broadly endorsed

- The positioning of community as central to USask's work was well received
- Many were pleased to see safety prioritized in the plan
- The plan was described as having more strategic clarity with realistic priorities than previous plans
- The contribution of the Wise Ones was appreciated by many
- Input was provided on words that could be added to broaden the scope of two vision areas (thriving communities, responsible technological transformation)
- Questions were raised regarding how the plan will be carried out, particularly how success will be measured, what will be deprioritized, and what supports will be put into place to achieve the plan
- It was noted that achieving the vision will require shifts, including how we work together across units, and that support for collaboration will be needed to make shared work possible
- Some asked how a broad, visionary plan will differ from previous plans in practice, and how it will give units the focus and direction they need to act
- One individual noted that workers, Treaty responsibilities and Indigenous rights were not explicitly mentioned
- A few requested making accessibility more explicit, particularly in priority #5
- Several requested a review of the word "uplift" in priority 4, and clarification of who is included in priority 6

ACTION/CHANGES MADE IN RESPONSE

- **Vision:** the words 'cultures' and 'creativity' have been added to the vision to broaden the scope of Thriving Communities and Responsible Technological Transformation.
- **Priority 4:** The term uplift will be taken to the Wise Ones (Indigenous advisors) for direction.
- **Priority 5:** The word 'accessible' has been added.
- **Priority 6:** The intent of priority 6 is to include everyone in the USask community, including faculty, staff, students and community members who engage with the university. Accordingly, the language will remain as is.
- **Language on Treaty responsibilities, Indigenous rights:** The UPlan 2035 is necessarily framed at a high level. Specific actions will be seen in sublevel plans (e.g., RSAW, Academic) and in work to progress ohpahotân | oohpaahotaan calls to action.
- **UPlan Implementation** is described briefly below and will be discussed in more depth with Council on November 19th to address the questions on how the plan will be carried out.

UPLAN 2035 IMPLEMENTATION AND ASSESSMENT

There are two elements involved in how UPlan 2035 will be carried out – how the plan will be implemented (cascading structure and resourcing), and how the plan will be assessed and progress reported.

UPlan 2035 implementation:

UPlan 2035 sets the direction, and a connected system of plans turns the priorities into action.

- **Cascading plans:** UPlan 2035 priorities cascade into the: (a) academic, (b) research, scholarly, and artistic work (RSAW), and (c) supports and services plans, and then into college, school and unit plans. Each action plan connects to the seven priorities and will use the same assessment approach. This allows for connection and coherence between action plans and into the UPlan, while enabling context specific decision making to occur at the portfolio and unit level.
- **Rolling, action-oriented planning:** Each of the Academic, RSAW and Supports and Services plans will have actions focused on a three-year horizon and will be evaluated annually. This will allow the plans to be adaptable to changes in needs and context over the next decade.
- **Resource allocation:** The university's resource allocation approach ensures stability and certainty over resources aligned with government funding, strategic enrolment plans, and other unit localized revenue generation activities. Within this approach funds are dedicated to strategic investments, such as the annual call for Strategic Investment Proposals to advance UPlan 2035 priorities and a strategic hiring strategy aligned to the vision. More information about university finances will continue to be provided twice per year in the Financial Townhalls (next one is on November 26).

Holistic assessment and accountability reporting:

Progress will be assessed comprehensively and reported every year.

- **Holistic assessment framework:** Each priority will be assessed using three kinds of evidence considered together: indicators, evidence of impact (i.e., narratives and other qualitative data) and reporting on processes used to advance each priority. No single measure will be treated as the definitive assessment of success.
- **Accountability and reporting:** Progress will be monitored throughout the year and reported annually to the Board of Governors, Senate and Council (through the Planning and Priorities Committee), and will include public reporting.



University Plan 2035

University of Saskatchewan

BE WHAT THE WORLD NEEDS

UPlan 2035 vision

We strengthen Saskatchewan and the world through future-focused people and solutions in:

- **Global food and water security:** We advance ecological, social, policy, and economic innovations needed for food and water security that matter to the world.
- **Healthy people, animals, and ecosystems:** We foster health and wellbeing and contribute to progressive and equitable pathways that sustain all life.
- **Thriving communities for all:** We deepen our understanding of cultures, peoples, perspectives, and places to turn insight into action that solves problems, contributing to connected, equitable, and thriving communities.
- **Sustainable energy and resource futures:** We develop sustainable energy and critical mineral systems that fuel equitable prosperity, strong communities, and healthy ecosystems.
- **Responsible technological transformation:** We create and advance technologies to open new possibilities that drive creativity and ethical, leading-edge change.

UPlan 2035 mission: Local to global

Grounded in Saskatchewan's strengths and communities, and fuelled by a university community equipped to learn, contribute, and thrive, we collaborate across disciplines, sectors, and society to create local to global impact.

1. **We facilitate accessible and meaningful lifelong learning** through teaching and experiences that expand people's capacities to shape and serve organizations and society.
2. **We advance discovery and insight** through research, scholarly and artistic work that develops knowledge and expertise, creates solutions to complex challenges and contributes to economic and social progress.
3. **We deepen our connection and commitment to community** by
    a) **creating space** for meaningful collaboration, partnership, and innovation with Indigenous Peoples, and
    b) **leading innovation** that strengthens Saskatchewan's health, economic, social, cultural, and environmental future while delivering ethical solutions for a sustainable world.

Local to global priorities

Over the next 10 years, we will achieve these priorities, turning our deep commitment to place into meaningful impact, locally, nationally and globally.

1. **We provide transformative learning** that prepares learners, across their educational and professional journeys, to contribute effectively to communities and industries, creating a sustainable future.
2. **We offer students connected, accessible, and high-quality University of Saskatchewan experiences** facilitating their success, wellbeing and belonging.
3. **We generate and share innovations, research, scholarly and artistic works that impact the future of society** by developing knowledge and expertise that addresses complex social, economic, and environmental challenges.
4. **We uplift Indigenous Peoples, knowledges, and Indigenous-determined priorities,** creating contexts where Indigenous Peoples, cultures, languages, and worldviews thrive.
5. **We strengthen and sustain our physical, digital, and operational infrastructure** to create accessible, safe, high-performing, and future-ready environments.
6. **We foster environments, create opportunities, and provide supports** that promote safety, respect, inclusion and wellbeing.
7. **We build resilience and strengthen our capacity, stewarding our financial resources responsibly** to achieve USask's mission and success for generations.

ITEM FOR INFORMATION

Committee Name: Executive Committee, University Council
Date: November 19, 2026
Presented by: Ralph Deters, Chair, Executive Committee

Subject: Appeal Board Member Resources

SUMMARY

Student appeal policies and procedures governed by University Council are currently undergoing review to improve clarity, procedural consistency, and better align formal processes with current practice.

University Council members play an important role in the student appeals process, including matters related to student discipline and academic appeals. A survey conducted in fall 2025 found that many Council members were unaware that they could be called upon to serve on an appeal board. A key theme emerging from the survey was that members would be more willing and interested in serving on appeal boards if they had access to more resources and information outlining expectations and responsibilities.

In response to this feedback, several initiatives have begun to strengthen support for appeal board members. The first initiative was a policy amendment to establish a roster of faculty and student members available to serve on appeal panels. This proposal will be presented to Council for decision under item 5.1, with implementation planned for the 2027-28 academic year.

A second initiative involves the development of a formal training program for appeal board members. While the roster and training program are being developed, the Governance Office has prepared a resource guide to support members in understanding their roles and responsibilities and to help them feel more confident and prepared when participating in appeal hearings.

CONSULTATION

At its November 6th meeting, the Executive Committee reviewed the resource guide and suggested including a sample case file, along with examples of the types of documentation board members may receive, to help individuals better understand the appeal process and expectations. Executive members expressed support for the guide in principle, recognizing it as an evolving document and important first step in providing information and guidance for appeal board members while more formal training and resources are being developed.

The resource guide can be found in the Governance Channel of PAWS > Council > Appeal Boards

Additionally, a survey will be conducted beginning November 16th, 2026, to identify council members who are interested in serving on appeal boards for the 2026-27 academic year.

University of Saskatchewan



University Appeal Guidebook | Members, Students, and Chair

Governance Office
October 2026

BE WHAT THE WORLD NEEDS

TABLE OF CONTENTS

Student and Member Appeal Board Guide 2
Appeal Board Chair Guide..... 4
Frequently Asked Questions..... 6

STUDENT AND MEMBER APPEAL BOARD GUIDE

Student Appeal Boards play an important role in ensuring appeals in Academic Misconduct and Academic Matters are considered fairly, consistently, and in accordance with university policy. Board members contribute independent judgment, participate in hearings and deliberations, and help ensure decisions are based on relevant evidence and approved grounds of appeal.

Appeal hearings provide an opportunity for a balanced airing of facts before an impartial board of decision-makers. All appeal hearings will respect the rights of members of the university community to fair treatment in accordance with the principles of natural justice.

CORE EXPECTATIONS

Appeal Board members are expected to:

- Act independently and impartially.
- Maintain confidentiality at all stages of the process.
- Review materials thoroughly and participate fully.
- Listen respectfully, remain patient and consider all perspectives.
- Focus on relevant evidence and approved grounds of appeal.
- Contribute constructively to deliberations and decision-making.
- Uphold principles of procedural fairness and good governance.

CONFLICT OF INTEREST

Before accepting to be part of hearing board, members should consider whether any actual, potential, or perceived conflict of interest exists.

Examples may include:

- A personal or professional relationship with the student or instructor.
- Prior involvement in the matter under appeal.
- Any circumstance that could reasonably affect impartiality.
- When uncertain, members should consult the Governance Office and USask's Conflict of Interest Policy

RESPONSIBILITIES THROUGHOUT THE APPEAL PROCESS

Before the hearing:

- Review hearing materials in advance.
- Attend the pre-hearing meeting.
- Identify questions or areas requiring clarification.
- Advise the Governance Office of any concerns as early as possible.

During the Hearing:

- Participate actively and respectfully.
- Listen carefully to all parties.
- Ask neutral and relevant questions.
- Focus on evidence and approved appeal grounds.
- Remain open-minded until all information has been considered.
- Follow procedural guidance provided by the Chair.

During Deliberations:

- Consider the evidence objectively.
- Respect differing viewpoints.
- Focus on policy, procedure, and approved grounds of appeal.
- Work collaboratively toward a well-reasoned decision.

After the Hearing:

- Contribute to the Board's decision and decision report.
- Provide feedback on draft reports as requested.
- Continue to maintain confidentiality.
- Submit notes and records in accordance with Board procedures.

CONFIDENTIALITY

Appeal hearings involve sensitive personal and academic information. Board members must:

- Protect hearing materials.
- Keep deliberations confidential.
- Avoid discussing appeals outside the Board.
- Handle all records and documents appropriately.

NOTE: Confidentiality obligations continue after the appeal has concluded.

GOVERNANCE OFFICE SUPPORT

The Governance Office provides administrative and procedural support, including scheduling, hearing logistics, documentation coordination, and procedural guidance.

The Appeal Board Chair provides leadership throughout the hearing and deliberation process.

Legal counsel may be available in complex matters to provide procedural or legal advice. Legal counsel supports the Board but does not make decisions on its behalf.

KEY PRINCIPLES FOR SUCCESS

- Be prepared.
- Be fair.
- Be respectful.
- Be objective.
- Ask thoughtful questions.
- Focus on evidence.
- Maintain confidentiality.

APPEAL BOARD CHAIR GUIDE

The Chair is responsible for leading the appeal process, facilitating fair participation, guiding deliberations, and overseeing preparation of the Board's decision report. The Chair helps create an environment that is respectful, impartial and procedurally fair.

CORE RESPONSIBILITIES

The Chair is responsible for:

- Leading the hearing process.
- Facilitating respectful participation.
- Managing hearing procedures and timelines.
- Maintaining procedural fairness.
- Guiding Board deliberations.
- Leading preparation of the decision report.

BEFORE THE HEARING

- Review all appeal materials.
- Become familiar with the approved grounds of appeal.
- Identify key issues requiring clarification.
- Lead the pre-hearing meeting to discuss logistics and procedures.

DURING THE HEARING

Set the Tone (Chair notes will be provided)

- Welcome participants.
- Explain the hearing process.
- Clarify expectation regarding professionalism and respect.
- Ensure participants understand the order of proceedings.

Facilitate Participation

- Encourage questions from all Board members.
- Ensure participants have a fair opportunity to be heard.
- Promote respectful dialogue among all parties.

Maintain Focus

- Keep discussions relevant to the approved appeal grounds.
- Redirect discussion respectfully when necessary.
- Monitor time appropriately while avoiding unnecessary pressure.

Ask Neutral Questions

Questions should seek clarification and understanding rather than advocate for a particular outcome. The Chair should avoid leading questions and maintain an impartial approach throughout the hearing.

MANAGING DELIBERATIONS

The Chair is to:

- Encourage differing viewpoints.
- Ensure all Board members have opportunities to contribute.
- Focus discussion on evidence, policy, and procedure.
- Avoid influencing deliberations unnecessarily.
- Support thoughtful and informed decision-making.

An effective deliberation framework includes:

1. What facts have been established?
2. What evidence is relevant?
3. What policies or procedures apply?
4. Have the approved grounds of an appeal been demonstrated?
5. What outcome is supported by the evidence?

DECISION REPORT RESPONSIBILITIES

The Chair leads preparation of the decision report. A strong report:

- Identifies the issues considered.
- Addresses the approved grounds of the appeal.
- Clearly explains the Board's reasoning.
- Connects conclusions to evidence.
- Uses objective and professional language.
- Reflects the Board's collective decision.

WORKING WITH THE GOVERNANCE OFFICE

The Governance Office is the Chair's primary resource for:

- Procedural questions.
- Scheduling and logistics.
- Witness coordination.
- Documentation support.
- Access to legal counsel where appropriate.
- Report-writing support.

FREQUENTLY ASKED QUESTIONS

WHY AM I BEING ASKED TO SERVE ON A STUDENT APPEAL BOARD?

Hearing student appeals is one of University Council's responsibilities. All Council members (except ex-officio members) are members of the Council-wide Student Academic Hearing and Appeals Committee. It is from this Committee that individual Appeal Boards are created.

CAN I DECLINE A REQUEST TO SERVE?

Yes. While Appeal Board service is part of Council service, scheduling and availability constraints are recognized.

WHO CAN SERVE ON AN APPEAL BOARD?

Any eligible member of University Council may serve.

WHAT IS THE TYPICAL TIME COMMITMENT?

Most appeals require **approximately 10 hours**, including preparation, the hearing, deliberations, and review of the decision report.

HOW ARE HEARINGS CONDUCTED?

Hearings are generally conducted virtually and typically occur during regular business hours.

CAN THE BOARD REQUEST ADDITIONAL INFORMATION?

Yes. The Board may request additional information, documentation, witnesses, or expert advice when it believes additional information would assist in understanding the appeal. Any information received must be shared with both parties.

WHEN IS LEGAL COUNSEL INVOLVED?

Legal counsel is generally engaged only in more complex matters or where one or more parties have legal representation. The Chair continues to lead the hearing when legal counsel is present.

COULD AN APPEAL RESULT IN COURT PROCEEDINGS?

Judicial reviews are uncommon. Should one occur, University legal counsel manages the matter and Appeal Board members typically have little direct involvement.

WHAT TRAINING IS AVAILABLE?

Appeal Board information is included within Council orientation, and through this guide. Additional information or training can be provided if requested.

WHO SHOULD I CONTACT IF I HAVE QUESTIONS?

The Governance Office is the primary point of contact for questions regarding appointments, proceedings, scheduling, conflicts of interest, or Board responsibilities.

For more information

Governance Office
105 Administration Place
Office #E290
Saskatoon, SK. S7N 5A2

Email: governance.office@usask.ca
Tel: (306) 966-4632

Agenda Item: 10.2

ITEM FOR INFORMATION

Committee Name: Executive Committee, University Council
Date: November 19, 2026
Presented by: Ralph Deters, Chair, Executive Committee

Subject: 2027-2028 Council Meeting Dates

SUMMARY

Each year, the Council Executive is responsible to approve the council meeting dates for the upcoming academic year. Once approved, these dates are added to the Academic Calendar then forwarded to Council for information.

At its November 6th, 2026, meeting, the Executive Committee approved the following meeting dates for 2027-2028.

- September 23, 2027
- October 21, 2027
- November 18, 2027
- December 16, 2027
- January 27, 2028
- March 16, 2028
- April 13, 2028
- May 11, 2028
- June 15, 2028

UNIVERSITY OF SASKATCHEWAN

PRESIDENT'S REPORT TO COUNCIL

November 2026

I want to start by thanking all our faculty and staff for their hard work that supports teaching, research, and administration at this university. This month has given us opportunities to celebrate significant milestones, recognize outstanding contributions to our university and society, and reflect on the values that connect us as a community.

I continue to be excited by the accomplishments of our students, faculty, staff, and alumni. Through a shared commitment to excellence in teaching, research, community engagement, and service, we continue to be a university that is creating positive change in Saskatchewan and beyond.

UPLAN 2035 UPDATE

As part of the process seeking endorsement from University Council, materials have been submitted to the Planning and Priorities Committee of Council.

We continue to prepare for implementation of UPlan 2035, which will begin in early 2027. As part of this preparation, we have developed an assessment framework that will be shared with University Council, and we have begun to discuss the structure of supporting plans. The intention is to have subsequent plans be action-oriented.

FALL CONVOCATION

USask celebrated Fall Convocation on Nov. 10, when 946 students received 972 degrees, certificates, and diplomas and joined a global community of more than 180,000 USask alumni.

Convocation is an important milestone for our graduates and their families, recognizing years of dedication, perseverance, and academic achievement. It also serves as a reminder

of the impact our graduates have in communities across Saskatchewan, Canada, and around the world through their leadership, service, and innovation.

In my October report, I noted that distinguished alumnus Tim Gitzel would be receiving an honorary degree from the university. During Fall Convocation, USask formally conferred this honour in recognition of his exceptional leadership as President and Chief Executive Officer of Cameco, his contributions to Canada's resource sector, and his longstanding commitment to supporting student success, educational opportunity, and community development.

His accomplishments exemplify the impact that USask graduates can have both locally and globally and reflect the university's commitment to recognizing individuals whose leadership and service have made significant contributions to society.

PROVOST AND VICE-PRESIDENT ACADEMIC

I am pleased to note that Dr. Patricia (Patti) McDougall (PhD) officially began her five-year term as Provost and Vice-President Academic on Nov. 1. With nearly three decades of service to USask in academic and leadership roles, Patti brings extensive experience, institutional knowledge, and a deep commitment to academic excellence and student success.

I look forward to continuing to work closely with Patti as we advance the university's priorities and prepare for the launch of UPlan 2035. Her leadership will be instrumental in supporting the continued growth and success of our academic mission.

RESEARCH EXCELLENCE AND STUDENT ACHIEVEMENT

USask continues to foster research excellence while supporting students and faculty whose work is making meaningful contributions to society.

At Fall Convocation, Dr. Carey Simonson (PhD), professor in the College of Engineering, received the USask Distinguished Researcher Award in recognition of his significant contributions to research, teaching, and mentorship. An internationally recognized expert in heating, ventilation, and air conditioning technologies, Simonson has advanced more energy-efficient and sustainable heating and cooling systems while helping to train and mentor the next generation of engineers and researchers.

Two outstanding students were also honoured at Fall Convocation for their exceptional academic achievement. Dr. Amir Khajavinia (PhD, PharmD) from the College of Pharmacy and Nutrition received the Governor General's Gold Medal, one of Canada's most prestigious academic honours for graduate students, recognizing his exceptional scholarly achievement and doctoral research developing highly sensitive methods to detect and measure psilocin, a compound being studied for its potential applications in mental health treatment. Kayla Delainey was also recognized for exceptional academic achievement with the President's Medal. A graduate of both Education and Studio Art, she embodies the breadth of a USask education and is now inspiring the next generation through her work as an elementary school teacher.

USask researchers also received national recognition through new and renewed Canada Research Chairs. Dr. Edmond Sanganyado (PhD) was named Tier 2 Canada Research Chair in Exposure Science and Environmental Risk, supporting research into innovative methods of identifying and mitigating chemical contaminants in the environment. Dr. Michael Wozny (PhD) was named Tier 2 Canada Research Chair in Protein Science for Pathogen Defence, advancing our understanding of cellular protein structure to aid the development of new approaches to combat viruses and bacteria. Dr. Kristina Bidwell's (PhD) Tier 2 Canada Research Chair in Applied Indigenous Storytelling was renewed, recognizing her leadership in research exploring storytelling, Indigenous histories, and connections between communities.

These accomplishments reflect the quality and breadth of research taking place across USask and highlight the university's continued success in attracting, developing, and supporting outstanding students and researchers.

CAMPUS INVESTMENTS AND PARTNERSHIPS

USask continues to invest in spaces, partnerships, and initiatives that support learning, discovery, and community engagement.

This month, the university celebrated the grand opening of the newly redeveloped University Archives and Special Collections in Murray Library. The new space includes a secure, climate-controlled preservation vault, expanded reading and research areas, exhibition space, teaching facilities, and collaborative workspaces. The project represents a significant investment in preserving collections of regional and national significance while improving access for students, researchers, and community members.

The university also celebrated the opening of the Nutrien Engineering Lecture Theatre, a modern learning space supported through Nutrien's landmark $15-million investment in USask. The renovated theatre features enhanced learning technologies and teaching infrastructure that will support student success and help prepare future engineers for careers in Saskatchewan and around the world.

Building on this longstanding partnership, USask also celebrated the grand opening of the Nutrien Centre for Digital Agriculture and the kihci-okâwîmâw askiy (Great Mother Earth) Knowledge Centre. These initiatives will strengthen teaching, research, and community engagement while advancing innovation in agriculture, Indigenous knowledge, and sustainable food systems.

Together, these investments reflect the power of philanthropy and partnership in creating new opportunities for students, researchers, and communities while strengthening the university's ability to address challenges of local and global importance.

REMEMBRANCE DAY

On Nov. 11, members of the USask community gathered to mark Remembrance Day. This year's observance included the university's 98th annual wreath-laying ceremony and was held in Convocation Hall due to ongoing construction near the Memorial Gates. While the ceremony was held in Convocation Hall, it remained closely connected to the university's traditions of remembrance through its proximity to the Roll of Honour, which commemorates students, faculty, and staff who answered the call to serve.

USask has a long and proud legacy of service. Generations of students, faculty, staff, graduates, and alumni have served in the armed forces and in international peacekeeping and humanitarian efforts. The ceremony provided an opportunity to reflect on their contributions, recognize their sacrifices, and reaffirm our collective commitment to service, understanding, and peace.

As a university committed to creating positive change locally, nationally, and globally, we honour those who came before us and recommit ourselves to building a more peaceful and compassionate future.

HUSKIE ATHLETICS

Huskie student-athletes continue to represent the university with excellence both on the field of play and in the classroom.

This month, Anton Amundrud was named the 2026 Canada West Player of the Year, one of the conference's highest individual honours. The recognition highlights his exceptional season and reflects the strength of the Saskatchewan Huskies football program. Huskie Athletics also celebrated six Canada West Soccer All-Stars and a Cross Country All-Rookie selection.

The achievements of our student-athletes continue to strengthen university pride and demonstrate the impact of commitment, teamwork, and excellence both within and beyond competition.

CLOSING REMARKS

This month has provided meaningful opportunities to celebrate achievement, recognize leadership, and reflect on service.

The accomplishments highlighted in this report reflect the collective efforts of individuals across our university community. Together, we will continue advancing our mission of learning, discovery, and engagement to strengthen Saskatchewan and contribute to a better future.

UNIVERSITY OF SASKATCHEWAN

Provost's Report to Council

November 2026

GENERAL REMARKS

It is my honour to submit my first report to University Council as USask's Provost and Vice-President Academic. I am deeply committed to this university and to the people who learn, work, and live their lives here, and I look forward to our continued work together to support USask's academic mission. Thank you to all who were able to attend the reception on October 28. It was pleasure to spend time with you.

It is the work of many people who drive our ongoing progress and our outstanding academic programs at USask. Below are selected highlights and recent updates from teams within the provost's portfolio.

USASK MILESTONES AND PROJECT UPDATES

TWO-HOUR EXAM PILOT PROJECT

During Fall Term 2026, the Registrar's Office introduced the option for instructors to select two-hour examinations instead of traditional three-hour exams. This pilot project was initiated to address a commitment made in the newly approved assessment policy. The team is happy to report that there was significant uptake of the two-hour exam option, with 35 per cent of instructors opting for the shorter duration. As a result of this successful pilot project, the Fall Term examination window is one full day shorter than in previous years with an end date of December 22, allowing increased flexibility prior to the holiday season.

The combination of both two-hour and three-hour exam durations, alongside an increased number of in-person exams for online classes, presented unique challenges for the scheduling team. We thank them for their hard work during this pilot project and extend our gratitude to the teams who worked hard to implement this trial of new assessment options across campus.

HEALTH PROFESSIONAL EDUCATION EXPANSION UPDATE

Since 2019, USask has expanded health-professional education across 13 programs, introducing eight new ones and expanding five. This growth is creating more opportunities for learners in Saskatchewan while increasing USask's capacity to educate future health professionals. Eight new programs are creating educational and career pathways that were not previously available through USask, including occupational therapy, speech-language pathology, physician assistant studies, international dental degree training, dental therapy, dental assisting, dental hygiene, and periodontology. Nursing, nurse practitioner, undergraduate medicine, physical therapy, and clinical psychology have also expanded.

When the new and expanded programs reach full implementation, USask's annual health-professional learner capacity is expected to grow from approximately 530 learners before the expansions to nearly 900. The additional capacity will create opportunities for hundreds of additional learners each year through targeted Government of Saskatchewan investments in health-professional education, along with growth through the USask College of Dentistry.

EXPANDING WORK-INTEGRATED LEARNING OPPORTUNITIES FOR USASK STUDENTS

In its first year participating in CEWIL Canada's iHUB, USask secured $518,100 through three successful projects, supporting 381 student work-integrated learning experiences across Pharmacy, Physical Therapy and Engineering. iHUB supports high-quality curricular work-integrated learning that expands access, reduces barriers to participation, and creates innovative opportunities for learning through community and industry partnerships.

At USask, this investment supported authentic experiential learning where students apply their knowledge in real-world settings, develop professional and transferable competencies, and learn alongside community and industry partners. The funding also reduced financial barriers associated with required placements and other applied learning experiences, helping students access learning opportunities across Saskatchewan, including in rural, remote, and Indigenous communities.

EXPANDED ACCESS TO STUDENT AI TOOLS

Effective October 26, eligible USask students gained access to an expanded suite of artificial intelligence (AI) tools to support learning, studying, research, and academic work. The initiative provides both no-cost and optional paid AI services, while also emphasizing responsible use, privacy, security, and AI literacy. USask has reviewed the available tools

with privacy, security, and responsible-use considerations in mind. Students can compare available tools, review licensing information, and learn more about access and purchasing options through the PAWS AI Tools channel (NSID login required).

Recognizing that effective AI use requires more than access to technology, USask has also expanded AI literacy resources. Students are encouraged to complete foundational AI literacy training and a new Student AI Literacy Tutorial designed to help them critically evaluate AI systems, understand their impacts, and make informed decisions about their use in academic and professional contexts. The university continues to emphasize that AI use must align with course-specific requirements, instructor guidance, academic integrity expectations, and student guidelines for responsible AI use.

Additional related note: At the November 19th meeting of University Council, I plan to provide a verbal update on progress towards a series of AI Campus Dialogues that I am now working on with several University Council Chairs.

MACLEAN'S UNIVERSITY RANKINGS AND METHODOLOGY UPDATE

As mentioned at the October 22 Council meeting, the Maclean's University Rankings have undergone a significant methodology update that places USask within a tier of mid-sized universities with 10,000-30,000 students, rather than the previous long-standing medical-doctoral, comprehensive and primarily undergraduate categories. USask placed sixth out of nineteen among this new tier and remained particularly strong in research impact and reputation.

USask analyzes many national and international rankings to confirm areas of strength and to identify potential areas for improvement, and the Maclean's ranking methodology changes make this year's results an important reset point for future comparisons and analysis. Although rankings do not drive strategic decision-making, USask pays attention to multiple rankings systems and continues to focus on what is important to our students, our province and our stakeholders, including investments into student experience, interdisciplinary approaches, Indigenization, and collaborative teaching and research.

LIBRARY PARTNERSHIP SUPPORTS LITERACY IN ELEMENTARY SCHOOLS

A partnership between the University Library and a non-profit organization, Foundations Learning & Skills Saskatchewan, is supporting elementary students' reading skills while providing USask students with valuable volunteer opportunities. As part of the Literacies in Community partnership, USask student volunteers complete training and can serve as reading guides who offer one-on-one literacy support sessions to elementary school

children over an eight-week period, coordinated through Foundations Learning's Spark program that supports children in Grades 2 to 4 in building foundational skills for learning, school, and everyday life. The Literacies in Community partnership recruited USask student volunteers until November 18 for the upcoming winter session, which will run from January through March 2027.

COLLEGE AND SCHOOL UPDATES, ACHIEVEMENTS AND MILESTONES

A selection of recent accomplishments, achievements, and milestones for USask's college and school community are shared below.

COLLEGE OF ARTS AND SCIENCE LAUNCHES STRATEGY AND CULTURE CO-DESIGN PROCESS

On October 29, 2026, the College of Arts and Science launched a college-wide strategy and culture co-design process as part of its ongoing academic and organizational renewal. Recognizing the challenges facing the College, this initiative creates an opportunity for faculty, staff, and students to shape a shared direction for the future. Facilitated by Tidal Equality, the process will move through five phases— Voicing, Learning, Co-Design, Refining, and Sharing—beginning with leadership conversations and expanding to community-wide listening and collaborative design opportunities in 2027. Grounded in the College's commitment to education, research, discovery, and the public good, the initiative will draw on the diverse perspectives, expertise, and imagination of its community to identify shared priorities and strengthen its culture. The process will culminate in the launch of a strategy and culture framework created by the College, for the College, anticipated in September 2027.

NINE EDWARDS STUDENTS RECEIVE OVER $20,000 IN 2026 CO-OPERATIVE EDUCATION PROGRAM SCHOLARSHIPS

Through the Edwards Co-operative Education Program, business students complete 8 to 12-month work placements that provide practical, industry-relevant experience and help prepare them for future careers. Following their placements, the Edwards School of Business hosts its annual Co-op Open House, bringing together students and employers to celebrate the success of the program and explore future opportunities. This year, nine students were recognized for outstanding achievement during their work terms. Together, they received $20,400 in scholarship support across five award categories, including two student-nominated and three employer-nominated awards. These awards celebrate the impact of experiential learning and the dedication of students in applying classroom

knowledge to real-world business environments. Congratulations to Nandita Anand, McKenna Giasson, Chance Happy, Carter Campbell, Annika Huber, Alina Rizvi, Alleyna Woods, Owen Twamley, and Levi Rosenberg on their well-deserved recognition.

EDWARDS RESEARCH PARTNERSHIP MEASURES ECONOMIC IMPACT

The Edwards School of Business partnered with Prairieland Park on a student-supported economic impact study of the 2026 Western Canadian Crop Production Show. The BRIDGE Knowledge Centre led the initial survey and helped establish a partnership that has since expanded into a broader assessment led by Dr. Craig Wilson and postdoctoral fellow Dr. Tam Tran. While the initial study has been completed, additional research is underway and will continue over the next year. The initial research found the event generated more than $1.1 billion in commercial activity and contributed over $3.5 million to Saskatoon's economy, demonstrating applied business research's value for industry decision-making and real-world impact measurement. The partnership shows how USask connects research, teaching, and community engagement to address real-world challenges. Read more about the study results here.

NEWLY RENOVATED NUTRIEN LECTURE THEATRE OPEN IN COLLEGE OF ENGINEERING

The College of Engineering recently celebrated the grand opening of the Nutrien Lecture Theatre, supported through Nutrien's transformational $15-million gift to USask's *Be What the World Needs* campaign last year. The renovated lecture theatre features improved accessibility, enhanced acoustics, and movable walls and seating to support teaching and learning excellence for years to come. The theatre accommodates 116 seats and marks a significant investment in the academic and learning environments of the Engineering Building.

COLLEGE OF NURSING ACCREDITATION

The College of Nursing has been awarded the highest possible accreditation outcome from the Canadian Association of Schools of Nursing, receiving a seven-year accreditation term (September 2026 to September 2033) for its educational unit and both the Bachelor of Science in Nursing and Post-Degree Bachelor of Science in Nursing programs. The review recognized the strength of the college's province-wide nursing education model, including the breadth and diversity of student learning opportunities across Saskatchewan and the strong partnerships that support program delivery. All accreditation standards were met, with reviewers highlighting strengths in interprofessional learning opportunities and ongoing curriculum renewal. The outcome reflects the collective contributions of faculty,

staff, students, clinical partners, Indigenous knowledge holders, and regional college partners, while also providing recommendations that will support the college's continued commitment to excellence and continuous improvement in nursing education.

WESTERN COLLEGE OF VETERINARY MEDICINE COMMUNITY REPORT

In October, the Western College of Veterinary Medicine released its annual community report for 2025–26. In her welcome message, WCVM Dean Dr. Gillian Muir highlighted the tremendous response from western Canadian veterinary clinics to hosting the college's 88 senior veterinary students for a new four-week primary care experience rotation this spring and summer. The report also offers an update on the WCVM's essential expansion planning activities, which received a $500,000 boost from the Government of Saskatchewan in March 2026. The full report is available on the WCVM website.

RECENT APPOINTMENTS

Dr. Stephen Manning has been appointed as Acting Dean, Western College of Veterinary Medicine, to cover for Dr. Gillian Muir's administration leave beginning January 1, 2027 to June 30, 2027.

Dr. Jim Barton has been appointed as Vice-Dean, Education, College of Medicine, beginning January 1, 2027 to December 31, 2032.

Dr. George Mutwiri has been extended as Executive Director, School of Public Health, beginning November 1, 2026 up to April 30, 2028.

ACTIVE SEARCHES AND REVIEWS

Searches:

- Dean, College of Pharmacy and Nutrition
- Executive Director, Johnson Shoyama Graduate School of Public Policy

Please see here for information on searches and reviews.

Graduate Students' Association

November 19, 2026

University Council Report

Prepared By :
Graduate Students Association of USask
Sunny Bui
President 2026-27



Graduate Students' Association, University of Saskatchewan
EMMANUAL & ST. CHAD BLDG.
1337 College Dr., Saskatoon, SK, S7N 0W6
110 Place Riel, 1 Campus Dr., Saskatoon, SK, S7N 5A3
(P) 306-966-8471 (F) 306-966-1295 gsa.usask.ca

Dear University Council Members,

Since my October report, the Graduate Students' Association has continued to advance graduate student affordability, research supports, childcare, community engagement, representation, and governance. Considerable attention has also been devoted to completing academic-group ratification, governance activities, and developing a transparent package of proposed electoral reforms for consideration at our December Annual General Meeting.

Graduate Student Engagement and Representation
At its October meeting, GSA Council selected two graduate student representatives for the College of Agriculture and Bioresources Faculty Council. Academic councils and social groups also completed the annual ratification process, allowing recognized groups to continue participating in Council, accessing event funding, and representing their respective graduate student communities.

Recruitment for GSA Standing Committees remains underway. These committees provide graduate students with opportunities to participate in governance, financial oversight, awards, bursaries, sustainability, diversity, and ethical decision-making. The GSA has also continued identifying graduate student representatives for university search, review, and advisory committees.

The GSA continues to support community-building through cultural programming, volunteer opportunities, social events, and family-oriented activities. These initiatives complement formal advocacy by helping graduate students develop connections outside their departments and research environments.

Affordability and Student Fees
Affordability and funding were identified as leading concerns through the recently completed Graduate Student Experience Survey. The GSA will use the findings to strengthen its discussions with university leadership and government partners concerning graduate funding, scholarships, student fees, transportation, and the cost of living.

Spring and Summer U-PASS
Following continued advocacy and engagement with municipal representatives, discussions are beginning with Saskatoon Transit regarding Spring and Summer U-PASS coverage for graduate students. We appreciate the City's willingness to move this matter forward.

Graduate students remain registered, conduct research, complete placements, teach, and access campus throughout the year. The absence of Spring and Summer coverage creates an affordability and access gap, particularly as new professional programs in Physician Assistant Studies, Occupational Therapy, and Speech-Language Pathology include substantial summer activity.

The GSA has collected transit-related information through the Graduate Student Experience Survey and is prepared to share relevant findings with Saskatoon Transit. Our objective is to obtain a transparent assessment of eligibility, cost, service implications, agreement changes, and the feasibility of a Spring and Summer pilot.

Research Conditions and Professional Development
The launch of the GSA's research-participant recruitment in October was established to provide graduate students researchers with an avenue to request promotion of appropriately approved studies through GSA communications.

Childcare Initiative
The GSA continues to review the graduate-student childcare business plan and to clarify the institutional steps required to advance the project. College Quarter remains a potential location for further consideration, although no final site, capital commitment, or operating agreement has been secured.

The next steps include identifying an appropriate university sponsor, refining capital and operating requirements, and preparing the project for consideration through the university's capital-planning process. The GSA will continue advocating for government-supported childcare spaces and a model that recognizes the schedules, affordability challenges, and research obligations of graduate student parents.

Campus Safety and Well-being
Safety is fundamental to the student experience. We have brought concerns to the Presidents Executive Committee and requested that physical, personal, digital, and event safety be considered preventatively rather than only after incidents occur.

Areas raised include campus lighting and safe routes, after-hours access, electrified winter parking for students returning from fieldwork, emergency-response pathways, digital-service continuity, and preventive measures at major university events. We look forward to continued discussion concerning accountable leads, timelines, and opportunities for students to report concerns.

Governance and Electoral Reform
A substantial portion of the GSA's work since the October report has focused on governance. The Constitution, Bylaws, and Policy Manual have been reviewed to ensure that previously approved motions are implemented accurately, outdated references are corrected, and responsibilities are stated clearly.

GSA Council received an electoral-reform summary in October and was invited to provide feedback. Proposed reforms address election timelines, complaints and appeals, committee decision-making, campaign materials, candidate communications, social-media activity, proportionate consequences for violations, and standardized election documents.

The November 23 Council meeting will include an academic-integrity presentation, a requested correction to a historical Council attendance record, and formal notice of the December Annual General Meeting. The December 4 Annual General Meeting will focus on electoral reform. The objective is a fairer, clearer, more consistent, and reproducible election process.

Carrying the Work Forward
The GSA is preparing several major initiatives for the coming months. This includes planning the Holiday Hangout, securing a date and venue for the annual GSA Awards Gala, and beginning preparations for the Graduate Research Conference. We are also developing professional-development programming for the Winter Term, including financial-literacy sessions and opportunities that connect graduate students with university and community resources.

We thank the University Council members, university partners, graduate representatives, and grad students who continue to contribute their time and expertise to this work

Respectfully submitted,



Sunny Bui
President, Graduate Students' Association 2026/27
University of Saskatchewan

Room 110, 1 Campus Drive
University of Saskatchewan
Saskatoon, Saskatchewan
S7N 5A3

University of Saskatchewan Students' Union

Telephone: (306) 966-6960
Fax: (306) 966-6978
E-mail: contactus@ussu.ca
Website: www.ussu.ca

University Council
November 2026 Report

Since our last report to Council, the USSU executive has continued its work on two priorities: improving student affordability and advancing reconciliation and inclusion. On affordability, the uSave website launched on October 19, bringing every partner discount into one place. We drafted a proposal to convert the USSU's scholarship into a bursary based on financial need, prepared options for health and dental coverage enrollment for USask Prince Albert students, and asked that every student receive one free official proof of enrolment each year. We also launched a new version of the Housing Registry, continued exploring a more flexible tuition payment plan, and are developing a transit survey to gather students' experiences with Saskatoon Transit.

Direct student support remained steady through midterms. We took on many new academic cases and helped students with tuition deadlines, emergency funding and financial appeals. We also shared student concerns about the new Assessment Policy with the Gwenna Moss Centre for Teaching and Learning, and began planning work with nursing student associations on the challenges nursing students face.

We continued to create spaces for connection, including To Be Seen, a student mental health art exhibition held with the Student Wellness Centre during Mental Health Awareness Week. The executive also supported a Mental Health Awareness Paint Night, a Rock Climbing Social and volunteering at the Good Breakfast program.

On reconciliation, we completed the position profile and are working on bylaw amendments for a new Vice President Indigenous Initiatives and Projects, developed with the Indigenous Students' Union and Indigenous student leaders from AISES and IBSS. We also marked the National Day for Truth and Reconciliation with a needle felting event that opened with a tobacco offering and contributed to a community quilt.

For student groups, the executive approved 34 Projects and Initiatives requests totalling $10,400.23, ratified 17 more campus groups, and held the first Campus Groups Committee

meeting on October 30 to review larger funding requests. We have also begun automating USSUHub to speed up reimbursements for student leaders.

Beyond campus, we are submitting our letter to Saskatoon City Council on encampments and scheduling a meeting with the office of the Minister of Advanced Education. Nationally, the Canadian Student Union Presidents' Network we are building with the Capilano Students' Union has finalized its bylaws and policies and is now inviting about 100 student union presidents to its monthly meetings. Our executives also brought the student voice to University committees, including the President's Executive Committee, the Fee Review Committee, and the Planning and Priorities Committee.

In the coming weeks, the USSU will hold its Annual General Meeting on November 26 and visit the Prince Albert campus ahead of a possible referendum. In January, we will bring our student aid proposals to the President's Executive Committee.

Reflections from VP Gonzalez Avila (she/her)



This October, I focused on creating spaces for students to connect, while continuing to advocate for their needs behind the scenes.

On the programming side, *To Be Seen*, a mental health art exhibition, ran October 5–7 in the Place Riel North Concourse as part of Mental Health Awareness Week, in partnership with the Student Wellness Centre. It featured work from student artists exploring mental health through lived experience, focusing on healing, reflection, and connection. Our team came together afterward for a debrief to capture what we learned. I also hosted a drop-in needle felting event in recognition of the National Day for Truth and Reconciliation. Participants contributed pieces to an ongoing community quilt, developed in partnership with Indigenous campus partners. The event opened with a tobacco offering ceremony. In addition, I organized a Rock Climbing Social at the PAC, giving students a fun, low-barrier way to connect.

I also worked with the USSU team on updating the Housing Registry. The new version is now live and designed to make the website much easier for students to navigate. Alongside this, I continued my conversations with university staff and my search for options around a more flexible tuition payment plan.

Throughout the month, I stayed engaged in campus and university committees and meetings, including the Accessibility Committee, the Parking and Transportation Advisory Committee, the USSU quarterly meetings with Protective Services and Residence, and the Campus Planning and Development meeting. I also attended the USask Council meeting, the USSU Childcare Centre board meetings, the USSU bylaw review, and the USSU Executive, PEC, University Students' Council, and Centre meetings. These conversations help me stay informed on the issues that affect student life and bring the student perspective to the table.

Reflections from VP Mendez Rosales (she/her)



October was a busy month on the student case side. I took on many new student cases, some in my office and some over Zoom. Between the Academic Grievance Assistant and I we have been working hard to juggle our student life with student cases in the busy months of midterms. I also met with Elena Geller, the Learning Specialist, and Wendy James, Director of the Gwenna Moss Centre for Teaching and Learning, to discuss the new Assessment Policy that will affect students' academics and to share my perspective, along with the issues I've heard from students.

I also started drafting plans to work with the Saskatchewan Nursing Student Association and the Canadian Black Nursing Students Association on the problems nursing students have been facing at USASK. This is an issue that my predecessor mentioned to me before I started my role, and it's something I've seen through my student cases. Communications to them have not been sent, but this was brought up in the University Student Council, and great conversations were had with the nursing MSC, Counsellor Fortier. By having these conversations, I am opening lines of communication and learning more about students' lived experiences, which helps me raise awareness.

Throughout October, the Executive and I went out to support many events. We helped with Together We Felt, put on by Vice President Gonzales Avila; volunteered at the To Be Seen exhibition; and participated in the Mental Health Awareness Paint Night. We also attended the Pow Wow at SaskTel Centre for Orange Shirt Day and worked on filming our Truth and Reconciliation video to spread awareness of what the day really means. I also volunteered at Good Breakfast and met with many students who benefit from the program.

Reflections from VP Vincent (he/him)



October was a busy month focused on improving student services, supporting student groups and building better systems. As Vice-President of Operations and Finance, I focused on making student savings easier to access, strengthening support for student groups, and bringing the student voice to the City of Saskatoon.

The highlight of the month was the launch of the uSave website on October 19. uSave, the student discount program President Safaeian and I started, now has a dedicated site where students can browse every partner offer in one place. Since launch, I have been reaching out to our partner businesses so their staff know about the program and can honour the discounts at the till, and we continue to welcome new local partners.

Supporting student-led programming remained a core part of my work. This month, the executive approved 34 Projects and Initiatives requests totalling $10,400.23. We also ratified 17 more campus groups. To make this process more accountable and student-led, I launched our first Campus Groups Committee meeting on October 30. The Committee, made up of Students' Council members and Students-at-Large, now reviews larger funding requests and hears presentations directly from groups. Behind the scenes, I have been working with our IT Manager to automate USSUHub, which means fewer errors, faster reimbursements, and less back-and-forth for student leaders.

On affordability and city advocacy, I am working to launch a USSU transit survey to gather students' experiences with Saskatoon Transit. On the governance and finance side, I served on the Fee Review Committee and the Planning and Priorities Committee, providing the students' perspective on these matters.

Heading into November, my focus is on working toward automation for campus groups on the USSUHub and building our transit survey with student input.

Reflections from President Safaeian (he/him)



Over the past month, the USSU has continued its work on our two priorities: improving student affordability and advancing reconciliation and inclusion. Several of these efforts have now become concrete proposals, including awards based on financial need, health and dental options for Prince Albert students, and a new executive position developed with Indigenous student leaders.

Student aid remained my main focus. I drafted a proposal to convert the USSU's scholarship into a bursary, so that awards are based on financial need rather than academic merit.

We are also working to extend health and dental coverage to students at USask Prince Albert, who are not currently part of the USSU Health and Dental Plan. This month, I met with Dr. Jay Wilson, Principal of the USask Prince Albert campus, to discuss the plan and prepare coverage options for these students. Adding them to the plan will require University approval and a vote of the University Students' Council, followed by a referendum.

On everyday costs, I raised MyCreds document fees with the Registrar's Office after students brought them to us. A confirmation of enrolment currently costs $10 plus tax, and I have asked that every student receive one free official proof of enrolment each academic year. I also supported individual students with tuition deadlines, emergency funding, financial appeals and a tuition classification review, working closely with Student Finance and Awards and the Registrar's Office.

Students continue to ask about construction around the Bowl, so I met with the University's campus planning and facilities teams, and we are preparing updates for students on closures and walking routes. Beyond campus, the USSU's letter to Saskatoon City Council on city encampments was revised with feedback from the University Students' Council and is now being submitted to the City Clerk's Office. I am also working with the office of the Minister of Advanced Education to schedule a meeting on the USSU's provincial priorities.

Reconciliation remained central to our work. With the Indigenous Students' Union (ISU), we completed the position profile and potential Bylaw amendments for a new Vice President Indigenous Initiatives and Projects. I reviewed the portfolio with Indigenous student leaders from ISU, AISES and IBSS, requested an Elder's guidance through the Gordon Oakes Red Bear Student Centre, and discussed the position with our executives and senior managers. Following guidance from the Office of the Vice Provost Indigenous Engagement, candidates for the position will be verified under the University's Indigenous Truth Policy.

Nationally, the Canadian Student Union Presidents' Network that I am building with Capilano Students' Union President Benisse Zinga has identified about 100 student union presidents across Canada. We have finalized the network's bylaws and policies and are now inviting these presidents to join its monthly meetings. We are also preparing an agreement that recognizes both unions as its founders.

In the coming weeks, the USSU will hold its Annual General Meeting on November 26, send invitations to join the national network, and visit the Prince Albert campus ahead of a possible referendum. In January, we will bring our student aid proposals to the President's Executive Committee, so that more students can afford to start and finish their degrees at USask.

Respectfully submitted,



Abtin Safaeian
President, USSU



Elmer Vincent
VP Operations and Finance, USSU



Ashley Mendez Rozalez
VP Academic, USSU



Azul González Avila
VP Student Affairs, USSU