



Business Administration – Accounting Program Standard

The approved program standard for the Business Administration – Accounting program of instruction leading to an Ontario College Advanced Diploma delivered by Ontario Colleges of Applied Arts and Technology (MTCU funding code 60100).

Ministry of Colleges, Universities, Research Excellence and Security
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Introduction

This document is the Program Standard for the Business Administration – Accounting program of instruction leading to an Ontario College Advanced Diploma delivered by Ontario Colleges of Applied Arts and Technology (MTCU funding code 60100).

Development of system-wide program standards

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

The Program Standards Unit of the Ministry of Colleges, Universities, Research Excellence and Security has responsibility for the development, review and approval of system-wide standards for programs of instruction at Ontario Colleges of Applied Arts and Technology.

Program standards

Program standards apply to all similar programs of instruction offered by Colleges of Applied Arts and Technology across the province of Ontario. Each program standard for a postsecondary program includes the following elements:

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

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

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

The expression of program standards as vocational learning outcomes

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

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

The presentation of the vocational learning outcomes

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

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

The development of a program standard

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

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

Updating the program standard

The Ministry of Colleges, Universities, Research Excellence and Security will undertake regular reviews of the vocational learning outcomes for this program to ensure that the Business Administration – Accounting Program Standard remains appropriate and relevant to the needs of students and employers across the Province of Ontario. To confirm that this document is the most up-to-date release, please contact the [Ministry of Colleges, Universities, Research Excellence and Security](#).

Vocational standard

All graduates of the Business Administration – Accounting program have achieved the [nine vocational learning outcomes \(VLOs\)](#), in addition to achieving the essential employability outcomes and meeting the general education (GE) requirement.

Preamble

Graduates of the Business Administration – Accounting program perform a range of accounting and financial management functions within Canadian and global business environments. They have acquired the knowledge, skills, and aptitudes necessary to succeed in the field. The vocational learning outcomes and their respective elements of performance define the range and level of competencies required for entry-level administrative accounting roles.

Upon completion of the program, graduates are prepared to support and implement activities related to financial reporting, management accounting, corporate finance, and tax planning for individuals and Canadian-controlled private corporations (CCPCs). They contribute to financial decision-making by analyzing financial performance and evaluating risk management strategies, while ensuring ethical and regulatory compliance with accounting industry practices, standards, and legislation. Additionally, graduates use emerging accounting technologies, data analytics tools, and financial modeling techniques to support business operations and strategic planning. They are also equipped to apply sustainability principles and work in global business environments.

Graduates of the program possess the knowledge and skills to work in positions including, but not limited to, financial analyst, audit support, bookkeeper, payroll administrator, accounting supervisor, tax technician, and audit technician. Career opportunities exist across all sectors—including public accounting firms, financial institutions, government agencies, multinational corporations, non-profit organizations, small and medium-sized enterprises, and entrepreneurial ventures—depending on the graduate's chosen area of focus.

There are various avenues for graduates to pursue further professional qualifications. Through articulation agreements between colleges and universities, graduates may receive credits toward a degree. Furthermore, depending on the courses completed, they may be eligible for advanced standing or transfer credits toward industry-recognized professional certifications and designations. Students should contact individual colleges and relevant credentialing organizations for details regarding articulation agreements and professional pathways.

Note: The [Ontario Council on Articulation and Transfer](#) (ONCAT) maintains the provincial postsecondary credit transfer portal, [ONTransfer](#).

Synopsis of the vocational learning outcomes Business Administration – Accounting (Ontario College Advanced Diploma)

The graduate has reliably demonstrated the ability to:

1. analyze, verify and apply financial transaction data for various **entities** in compliance with **Generally Accepted Accounting Principles (GAAP)**.
2. prepare, examine and present financial statements, reports, and other documents in compliance with **Generally Accepted Accounting Principles (GAAP)**.
3. analyze financial accounting data to strategize and formulate solutions that enhance organizational performance and drive sustainable growth.
4. prepare and review income tax returns for individuals and Canadian-controlled private corporations (CCPCs) to ensure compliance and identify opportunities for strategic planning within regulatory frameworks.
5. evaluate the interdependence of functional areas within an organization to enhance financial outcomes, operational efficiency, and develop strategies for continuous improvement.
6. evaluate and integrate economic, social, legal, ethical, technological, environmental and regulatory factors in corporate financial decisions to ensure compliance and promote long-term sustainability.
7. evaluate and report on control systems, regulatory compliance, and risk management practices to ensure financial integrity and operational efficiency.
8. communicate and collaborate professionally and ethically with internal and external members to meet organizational objectives.
9. manage accounting projects to optimize resources, mitigate risks, and achieve organizational objectives.

[See Glossary](#)

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

The vocational learning outcomes

1. The graduate has reliably demonstrated the ability to: analyze, verify and apply financial transaction data for various **entities** in compliance with **Generally Accepted Accounting Principles (GAAP)**.

Elements of the performance

- a. develop and implement general accounting principles in accordance with regulatory frameworks.
- b. define, classify, record, and analyze a wide range of financial data.
- c. prepare and analyze financial statements with disclosure notes.
- d. perform financial data analysis to evaluate organizational performance.
- e. interpret and present financial data for strategic decision-making.
- f. analyze asset acquisitions, disposal strategies, and depreciation methods to assess financial impact.
- g. differentiate various **entities** and apply relevant accounting frameworks.
- h. apply GAAP to varied business structures and complex transactions.
- i. analyze, classify, and record leases following accounting standards.
- j. calculate and record foreign currency transactions.
- k. record and analyze retirement and post-employment benefits and obligations.
- l. analyze contingencies and subsequent events for financial impact.
- m. analyze and validate journal, ledger and subledger entries for accuracy and consistency.
- n. calculate, record, and validate tax-related transactions to ensure compliance with applicable accounting standards.
- o. leverage current technologies to record, analyze, report and manage financial data.
- p. develop internal controls and evaluate their effectiveness.
- q. create, validate and customize reports that meet the needs of internal and external users using appropriate technology.

[See Glossary](#)

2. The graduate has reliably demonstrated the ability to: prepare, examine and present financial statements, reports, and other documents in compliance with **Generally Accepted Accounting Principles (GAAP)**.

Elements of the performance

- a. identify, assess, and apply relevant accounting principles.
- b. classify and analyze current and noncurrent assets and liabilities.
- c. classify and analyze revenues, gains, expenses, and losses for inclusion in financial reporting.
- d. apply **Generally Accepted Accounting Principles (GAAP)**.
- e. assess and adjust accounts to ensure financial statements comply with **GAAP**.
- f. prepare, examine, and present an income statement and/or statement of comprehensive income.
- g. prepare, review, and present a statement of financial position.
- h. prepare, review, and present a statement of changes in equity to interpret owner contributions, withdrawals, and earning trends.
- i. prepare, review, and present a cash flow statement.
- j. utilize financial technologies to produce and analyze complex financial statements, reports, and other documents.
- k. evaluate financial statement performance by analyzing key ratios and historical trends.

[See Glossary](#)

3. The graduate has reliably demonstrated the ability to: analyze financial accounting data to strategize and formulate solutions that enhance organizational performance and drive sustainable growth.

Elements of the performance

- a. calculate production costs using diverse approaches to assist with pricing and budgeting to support financial performance.
- b. prepare advanced cost-benefit analyses and identify, apply, and evaluate relevant costs and benefits to support routine and strategic business decisions.
- c. analyze and explain various types of budgets and their strategic implications.
- d. calculate and interpret direct material, direct labour, and overhead manufacturing costs, and prepare and explain detailed variance analysis for financial performance assessment.
- e. calculate product and services pricing using advanced methodologies, including transfer pricing, in alignment with business strategies.
- f. explain and analyze inventory management strategies that support the supply chain.
- g. leverage financial and accounting technology to efficiently record and analyze data, forecast trends, and generate reports.
- h. use management accounting and financial terminology in operational and strategic decision-making.
- i. explain and apply activity-based accounting principles to support and align financial and operational strategies.
- j. calculate and interpret financial ratios.
- k. calculate present and future values of financial instruments.
- l. calculate, analyze, and evaluate past and present data to prepare estimates and forecast trends.
- m. apply capital budgeting methods such as Net Present Value (NPV), cost-benefit analysis, payback period, and internal rate of return, and evaluate investment opportunities.
- n. analyze and evaluate various sources of financing, including leasing, debt, and equity.
- o. apply risk management analysis to generate information for decision-making and the development of financial strategies.
- p. evaluate the financial implications of changes to components of working capital.
- q. develop and analyze budgets and cash flow statements to support financial planning and decision-making.

4. The graduate has reliably demonstrated the ability to: prepare and review income tax returns for individuals and Canadian-controlled private corporations (CCPCs) to ensure compliance and identify opportunities for strategic planning within regulatory frameworks.

Elements of the performance

- a. identify and classify income sources, deductions, and tax credits for individuals and Canadian-controlled private corporations (CCPCs), optimizing tax liability within regulatory frameworks.
- b. determine applicable deductions, credits, and tax benefits to optimize tax liability in compliance with current regulations.
- c. calculate the taxable income and taxes payable for individuals and CCPCs by incorporating tax-relevant planning strategies.
- d. prepare and file accurate and complete individual and CCPC tax returns in compliance with federal and provincial tax legislation.
- e. analyze tax returns to identify opportunities for strategic tax planning, ensuring clients maximize deductions and remain compliant.
- f. utilize advanced tax software and digital technology securely for comprehensive tax preparation and planning services.
- g. prepare a reconciliation of accounting income and income for tax purposes for Canadian-controlled private corporations (CCPCs).

5. The graduate has reliably demonstrated the ability to: evaluate the interdependence of functional areas within an organization to enhance financial outcomes, operational efficiency, and develop strategies for continuous improvement.

Elements of the performance

- a. analyze and evaluate various organizational structures and determine their strategic effectiveness in supporting financial performance and business objectives.
- b. assess the interdependence of marketing, research and development, production, management, information technologies, and finance functions, and synthesize their impact on business operations.
- c. develop and evaluate business development strategies that enhance an organization's financial sustainability and competitive positioning.
- d. evaluate and formulate strategic human resource initiatives that support financial performance and organizational effectiveness, in alignment with applicable legislation and organizational policies.
- e. identify leadership roles within organizational structures and determine their influence on financial decision-making.
- f. develop leadership skills to resolve complex business issues and drive financial performance improvements.
- g. propose innovative solutions for recurring business challenges to enhance financial and operational success.
- h. integrate and assess emerging technologies to improve business processes.
- i. analyze sustainability and ethical considerations in financial business processes.

6. The graduate has reliably demonstrated the ability to: evaluate and integrate economic, social, legal, ethical, technological, environmental and regulatory factors in corporate financial decisions to ensure compliance and promote long-term sustainability.

Elements of the performance

- a. analyze the structure, functions and organization of business activity to support informed financial decision-making.
- b. evaluate the impact of government regulations and policies on business strategy, including corporate governance and compliance practices.
- c. assess the effects of economic trends, including labour markets, inflation, interest rates, government policies, and taxation, on financial and operational strategy.
- d. evaluate macroeconomic models and indicators to assess business risk and inform strategic planning.
- e. analyze and apply legal considerations related to business ownership, including but not limited to intellectual property, contracts, and regulatory compliance.
- f. evaluate governance, ethical, and environmental strategies that enhance corporate responsibility, sustainability, and financial performance.
- g. develop and implement technology-driven strategies that enhance business processes, decision-making, and an organization's competitive advantage.
- h. critically evaluate the impact of globalization and trade policies on financial decision-making.
- i. examine the role of environmental, social, and governance (ESG) factors in corporate decision-making.
- j. develop strategies to mitigate economic risks, including currency fluctuations, supply chain disruptions, and market volatility.
- k. assess the ethical implications of financial decision-making, including fraud detection and corporate governance.

7. The graduate has reliably demonstrated the ability to: evaluate and report on control systems, regulatory compliance, and risk management practices to ensure financial integrity and operational efficiency.

Elements of the performance

- a. assess the essential components of an internal control system and determine their effectiveness in financial governance.
- b. analyze and evaluate risk factors that impact financial integrity and operational efficiency, such as fraud, regulatory compliance, and procedural weaknesses.
- c. define and differentiate internal and external auditing functions and their role in assessing control effectiveness.
- d. develop and implement risk-based testing methods, including control and substantive tests.
- e. assess the effectiveness of internal control policies and recommend improvements to enhance compliance and financial security.
- f. collaborate in the development of internal control systems, applying industry-standard practices and regulatory requirements.
- g. assist with the preparation of detailed compliance and risk assessment reports, ensuring clarity, accuracy, and regulatory alignment.
- h. utilize technologies to monitor, assess, and report on risk and control effectiveness.
- i. apply data analytics tools to detect anomalies, trends, and potential financial irregularities within an organization.

8. The graduate has reliably demonstrated the ability to: communicate and collaborate professionally and ethically with internal and external members to meet organizational objectives.

Elements of the performance

- a. communicate complex financial and business information using industry-specific terminology to support decision-making and engagement.
- b. prepare and present financial reports, correspondence, and documentation in compliance with regulatory and professional standards.
- c. apply and demonstrate ethical principles and professional codes of conduct when discussing financial data, ensuring transparency, confidentiality, and integrity.
- d. use advanced communication and active listening techniques to collaborate in strategic discussions and negotiations and support organizational decision-making.
- e. apply communication strategies to various business contexts, including formal presentations, client interactions, and cross-functional collaboration, ensuring alignment with ethical principles.
- f. analyze the impact of professional communication strategies in financial and corporate settings, considering cultural, ethical, and global business dynamics.
- g. collaborate with colleagues and industry professionals to analyze financial discrepancies, ethical dilemmas, and compliance issues using professional skepticism and ethical reasoning.
- h. leverage digital tools and emerging technologies ethically to enhance collaboration, business transaction efficiency and performance tracking.

9. The graduate has reliably demonstrated the ability to: manage accounting projects to optimize resources, mitigate risks, and achieve organizational objectives.

Elements of the performance

- a. plan, identify, schedule, and allocate tasks and resources related to a project, as required.
- b. track project execution, identify, and manage risks, while adhering to deadlines and staying within a budget.
- c. synthesize and report project updates to vested parties to facilitate data-driven decision-making.
- d. assess time and resource estimates to enhance project efficiency and forecasting.
- e. oversee project milestones, ensuring deliverables meet scope, quality, and performance standards.
- f. evaluate project outcomes and recommend process improvements for future initiatives.
- g. analyze operational data using data analytics tools to support decision-making and project coordination.
- h. identify and proactively address potential project risks and recommend mitigation strategies.
- i. ensure project documentation is accurate, up to date, and complies with industry and regulatory standards.
- j. leverage project management software to track progress, allocate resources, and enhance team collaboration.

Glossary

Entities: organizations or structures that engage in financial, economic, or business activities. These include corporations, partnerships, sole proprietorships, non-for-profit organizations, and government bodies. Entities can vary in size, ownership structure, and regulatory requirements, influencing their financial reporting obligations and decision-making processes. Understanding different types of entities is essential for applying appropriate accounting principles, managing financial resources, and ensuring compliance with legal and regulatory standards.

Generally Accepted Accounting Principles (GAAP): a set of officially recognized rules, standards, and accounting principles applied within a given legal framework to produce financial information that is consistent, comparable, and transparent.

GAAP provides a standardized framework for presenting financial information, making it easier to compare organizations, support stakeholder decision-making, and ensure regulatory compliance. While some form of generally accepted accounting practices has long existed, the formalization and consistent application of GAAP has significantly improved over time. Earlier accounting methods were more varied and lacked uniformity, which made comparisons more difficult. Today, GAAP serves as a unified reference point for evaluating an organization's financial performance.

In Canada, GAAP is established by the Accounting Standards Board (AcSB) for the private sector and by the Public Sector Accounting Board (PSAB) for the public sector. Since 2006, Canadian publicly accountable enterprises must apply the International Financial Reporting Standards (IFRS), while private enterprises may choose between IFRS or the Accounting Standards for Private Enterprises (ASPE), a simplified framework tailored to their needs¹.

¹ Accounting Standards Board (AcSB). (n.d.). Canadian Generally Accepted Accounting Principles (GAAP). Chartered Professional Accountants Canada. Retrieved from <https://www.frascanada.ca/en/acsb/about/what-are-accounting-standards>
What are accounting standards? - FRAS Canada

Accounting standards are authoritative standards for financial reporting and are the primary source of generally accepted accounting principles (GAAP).

www.frascanada.ca

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Essential employability skills

All graduates of the Business Administration – Accounting program of instruction must have reliably demonstrated the essential employability skills learning outcomes listed below, in addition to achieving the [vocational learning outcomes](#) and meeting the [general education requirement](#).

Context

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

The teaching and attainment of these EES for students in, and graduates from, Ontario's Colleges of Applied Arts and Technology are anchored in a set of three fundamental assumptions:

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

Skill categories

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

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

Application and implementation

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

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

Skill category: communication

Defining skills

Skill areas to be demonstrated by graduates:

- reading
- writing
- speaking
- listening
- presenting
- visual literacy

Learning outcomes

The graduate has reliably demonstrated the ability to:

1. communicate clearly, concisely and correctly in the written, spoken and visual form that fulfills the purpose and meets the needs of the audience.
2. respond to written, spoken or visual messages in a manner that ensures effective communication.

Skill category: numeracy

Defining skills

Skill areas to be demonstrated by graduates:

- understanding and applying mathematical concepts and reasoning
- analyzing and using numerical data
- conceptualizing

Learning outcomes

The graduate has reliably demonstrated the ability to:

1. execute mathematical operations accurately

Skill category: critical thinking and problem solving

Defining skills

Skill areas to be demonstrated by graduates:

- analyzing
- synthesizing
- evaluating
- decision making
- creative and innovative thinking

Learning outcomes

The graduate has reliably demonstrated the ability to:

1. apply a systematic approach to solve problems.
2. use a variety of thinking skills to anticipate and solve problems.

Skill category: information management

Defining skills

Skill areas to be demonstrated by graduates:

- Gathering and managing information
- Selecting and using appropriate tools and technology for a task or a project
- Computer literacy
- Internet skills

Learning outcomes

The graduate has reliably demonstrated the ability to:

1. locate, select, organize and document information using appropriate technology and information systems.
2. analyze, evaluate and apply relevant information from a variety of sources.

Skill category: interpersonal

Defining skills

Skill areas to be demonstrated by graduates:

- Teamwork
- Relationship management
- Conflict resolution
- Leadership
- Networking

Learning outcomes

The graduate has reliably demonstrated the ability to:

1. show respect for the diverse opinions, values, belief systems and contributions of others.
2. interact with others in groups or teams in ways that contribute to effective working relationships and the achievement of goals.

Skill category: personal

Defining skills

Skill areas to be demonstrated by graduates:

- Managing self
- Managing change and being flexible and adaptable
- Engaging in reflective practices
- Demonstrating personal responsibility

Learning outcomes

The graduate has reliably demonstrated the ability to:

1. manage the use of time and other resources to complete projects.
2. take responsibility for one's own actions, decisions and their consequences.

General education requirement

All graduates of the Business Administration – Accounting program must have met the [general education requirement](#) described below, in addition to achieving the [vocational](#) and [essential employability skills](#) learning outcomes.

Requirement

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

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

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

Purpose

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

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

Themes

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

Each theme provides a statement of Rationale and offers suggestions related to more specific topic areas that could be explored within each area. These suggestions are neither prescriptive nor exhaustive. They are included to provide guidance regarding the

nature and scope of content that would be judged as meeting the intent and overall goals of General Education.

Arts in society:

Rationale:

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

Content:

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

Civic Life:

Rationale:

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

Content:

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

Social and cultural understanding:

Rationale:

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

Content:

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

Personal understanding:

Rationale:

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

Content:

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

Science and technology:

Rationale:

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

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

Content:

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

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