

# NEWS RELEASE

Wilfrid Laurier  
University



## **Canadian universities fair poorly in annual accountability survey** *Unique study by Wilfrid Laurier University professors shows need for sharing information*

**For Immediate Release**

**November 13, 2000**  
**103-00**

**Contact: Dr. Morton Nelson**  
**Professor, Laurier School of Business and Economics**  
**(519) 884-0710, ext. 2538**

**or Michael Strickland**  
**Manager, Media Relations & Information**  
**(519) 884-0710, ext. 3070**

WATERLOO (Ont.) – A unique study conducted by professors at Wilfrid Laurier University has found that Canadian universities consistently fall short when it comes to external reporting and accountability. Compared to institutions in Australia, New Zealand and the United Kingdom, Canadian universities are not making enough information available to the public on key objectives, performance indicators, and facts and figures.

The yearly surveys, which have been conducted since 1988 and are the only ones to study university accountability in Canada, look at information from roughly 40 universities and grade each on a modified accountability disclosure (MAD) index of 1 to 100, with 100 being the top score. Universities are awarded points based on the depth, clarity and quality of the information provided in 26 categories. Everything from a university's mission statement and performance targets to detailed financial statements and research summaries are taken into account.

In 1999, the majority of Canadian universities scored between 20 and 40 on the MAD index, with Queen's University in Kingston, Ontario ranking first with a 54.3 (see the attached chart for a complete breakdown of scores). In New Zealand, where accountability reports have essentially been legislated into practice, universities score in the 90s on the MAD index. Universities in Australia average in the 70s and institutions in the United Kingdom also perform slightly better than Canada.

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"In the past, Canadian universities have pretty much done whatever they wanted to do, but the public is demanding more accountability now," says Laurier accounting professor Morton Nelson, who isn't really surprised by the survey results. "I think universities in general are doing a good job, but to a large extent the general public has no idea what we do. Except in the annual Maclean's rankings, this information just isn't being made readily available."

Nelson, who conducts the annual surveys with fellow Laurier professors James Fisher and William Banks, points to government funding models based on performance indicators and to demands by students to know what they are getting for their money as evidence of the need for greater accountability. He is looking for universities to produce detailed but concise annual reports that make information easily accessible to students, faculty, staff, donors, the government and the general public.

Nelson recently shared his findings with university representatives at the fall general meeting of the Council of Finance Officers — Universities of Ontario. Acknowledging the significant improvement Canadian universities have made in recent years, Nelson suggested that simply sending more information in response to the survey is an important first step to increasing overall accountability.

"Universities are already collecting this kind of information for Maclean's magazine and for a variety of smaller projects," says Nelson. "Now it's a matter of each university bringing all of the information together in one place and making it publicly available."

The annual university accountability surveys, which have been funded by the Society of Management Accountants of Ontario for the past five years, are conducted by professors in the Laurier School of Business and Economics.

Wilfrid Laurier University is located in Waterloo, Ontario and is one of Canada's premiere smaller universities, with roughly 8,000 full- and part-time students. The university offers programs at both the undergraduate and graduate levels and, aside from its strong and diverse arts and science programs, is well known for its business, music and social work faculties.

**MODIFIED ACCOUNTABILITY DISCLOSURE SCORES FOR  
CANADIAN UNIVERSITIES (1999)**

|   |                   |      |
|---|-------------------|------|
| Queen's University                      | Kingston, ON      | 54.3 |
| University of Manitoba                  | Winnipeg, MB      | 38.1 |
| Lakehead University                     | Thunder Bay, ON   | 36.6 |
| University of Lethbridge                | Lethbridge, AB    | 36.6 |
| Simon Fraser University                 | Burnaby, BC       | 36.2 |
| University of Alberta                   | Edmonton, AB      | 35.8 |
| Wilfrid Laurier University              | Waterloo, ON      | 35.1 |
| York University                         | Toronto, ON       | 34.7 |
| University of Saskatchewan              | Saskatoon, SK     | 30.9 |
| University of Regina                    | Regina, SK        | 30.6 |
| University of Calgary                   | Calgary, AB       | 30.2 |
| University of Western Ontario           | London, ON        | 29.8 |
| Acadia University                       | Wolfville, NS     | 29.4 |
| Laurentian University                   | Sudbury, ON       | 29.4 |
| University of Victoria                  | Victoria, BC      | 29.4 |
| Concordia University                    | Montreal, PQ      | 28.7 |
| Memorial University of Newfoundland     | St. John's, NF    | 27.9 |
| Athabasca University                    | Athabasca, AB     | 27.5 |
| University of Guelph                    | Guelph, ON        | 27.2 |
| Nipissing University                    | North Bay, ON     | 26.4 |
| University of British Columbia          | Vancouver, BC     | 26.4 |
| University of Ottawa                    | Ottawa, ON        | 26.4 |
| University of Toronto                   | Toronto, ON       | 26.0 |
| Dalhousie University                    | Halifax, NS       | 24.9 |
| Mount Saint Vincent University          | Halifax, NS       | 23.8 |
| Universite de Montreal                  | Montreal, PQ      | 23.8 |
| University of Windsor                   | Windsor, ON       | 23.8 |
| University of Winnipeg                  | Winnipeg, MB      | 23.0 |
| Ryerson Polytechnic University          | Toronto, ON       | 22.3 |
| Trent University                        | Peterborough, ON  | 21.1 |
| Mount Allison University                | Sacicville, NB    | 20.0 |
| Universite de Moncton                   | Moncton, NB       | 16.6 |
| University College of Cape Breton       | Sydney, NS        | 15.5 |
| University of Waterloo                  | Waterloo, ON      | 11.3 |
| McMaster University                     | Hamilton, ON      | 10.9 |
| University of Northern British Columbia | Prince George, BC | 8.7  |

**All scores are out of 100**

NOTE: Canadian universities not listed did not respond to the 1999 survey.