

FINANCIAL INFORMATION SYSTEM

**FIS Standard Curriculum:
Basic Controlling Reporting**



Course Objectives

This course will help you:

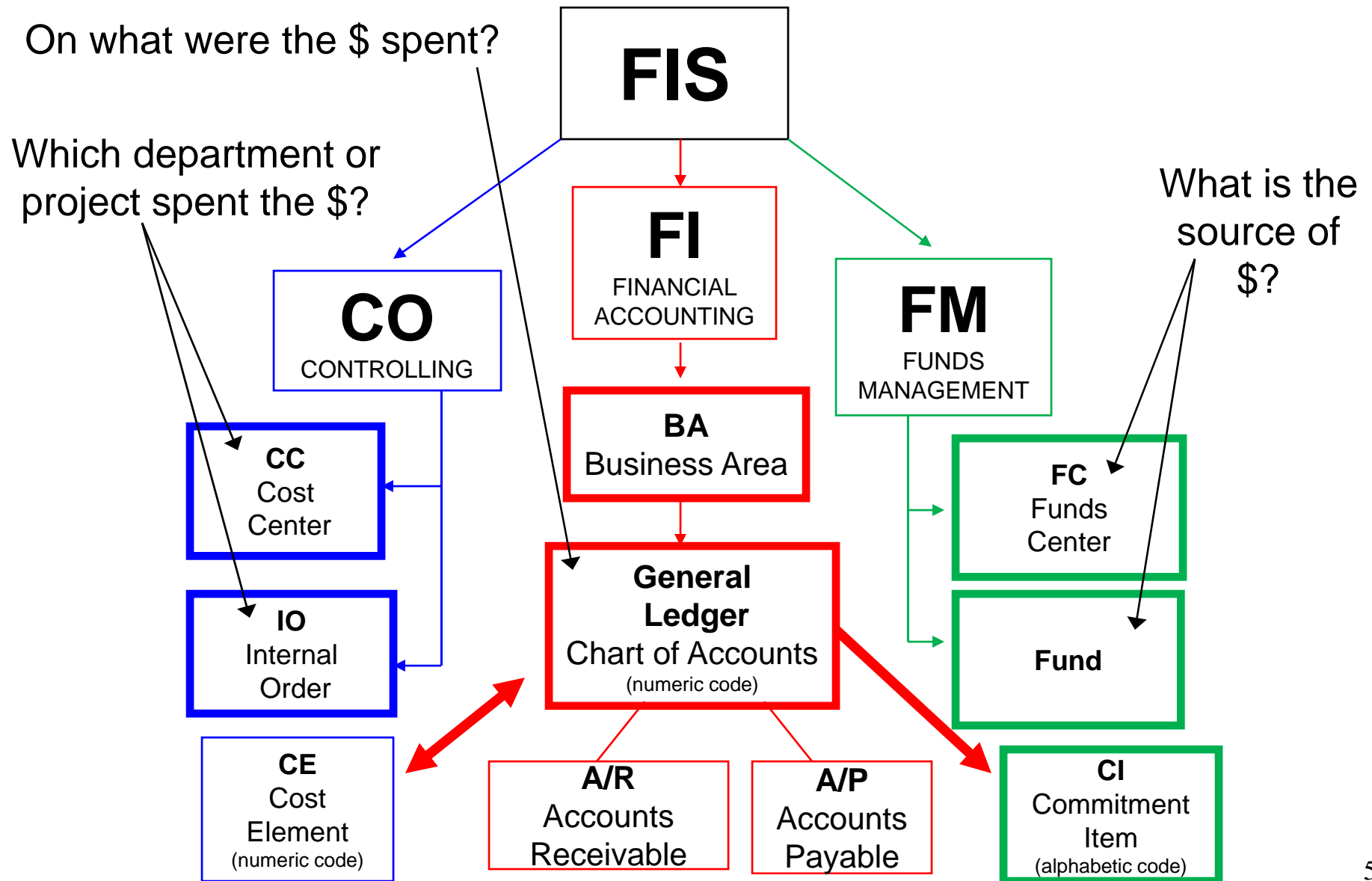
- Understand the purpose and components of Controlling
- Distinguish the features and functionalities of common Controlling reports
- Access and generate common Controlling reports
- Determine which department/project incurred an activity

Course Map

- **Overview of Controlling (CO)**
- **Purpose of Controlling Reporting:**
 - Three Key Questions to be Answered
- **Controlling Reports used to Answer Key Questions**
 - Cost Center (CC) Funding
 - ✓ CC Funding by Allocation
 - ✓ CC Funding by User
 - Cost Center w/o IO: Plan & Actuals
 - Cost Center with IO: Plan & Actuals
 - Cost Centers: Actual Line Items
- **Report Features**

Overview of Controlling

FIS Components



Overview of Controlling (CO)

Controlling enables you to **report on planned spending**, and **compare it to actual revenue** and **expense postings** for a specific department, program or project at the general ledger level of detail.

It is similar to FM, but with an important difference – **no spending control** (i.e., Funds Availability Checking).

The purpose of Controlling is to answer the question:

Which department/project incurred the activity?

Controlling – Account Codes

There are two main account codes used in CO:

- **Cost Centers (CC)**
- **Internal Orders (IO)**

	Cost Center	Internal Order
Brief description	<ul style="list-style-type: none"> • five digit number starting with a 1 or 2 (departmental) or six digit number starting with a 2 (Principal Investigator) • Represents the organizational unit or program that initiated a financial transaction 	<ul style="list-style-type: none"> • a six digit number • May represent an organizational unit or program that initiated a financial transaction
Periodic Reporting	<ul style="list-style-type: none"> • Fiscal year based (May 1 thru April 30) 	<ul style="list-style-type: none"> • Non-Fiscal year based (any start or end date, annual or "life to date")
Hierarchy	<ul style="list-style-type: none"> • grouped to reflect the organizational structure at U of T 	<ul style="list-style-type: none"> • no hierarchy of its own, is linked to an organizational unit through its settlement to a Cost Center
Planning	<ul style="list-style-type: none"> • fiscal year basis 	<ul style="list-style-type: none"> • fiscal year basis or overall

Note: Cost Centers are structured in a **hierarchy of Nodes and Groups** that are similar to the department's Funds Center hierarchy (FM).

Reflecting the Organizational Structure : Cost Centers

To **facilitate planning and reporting**, Cost Centers are grouped using CC Nodes and CC Groups.

CC Node:

- reflect the **organizational structure** at U of T (similar to FM hierarchy)

CC Group:

- assigned to each CC Node, and allows an organizational unit to arrange its Cost Centers to **meet departmental planning and reporting requirements**

The **Cost Center hierarchy** is **organized** according to **reporting and planning requirements of individual units**.

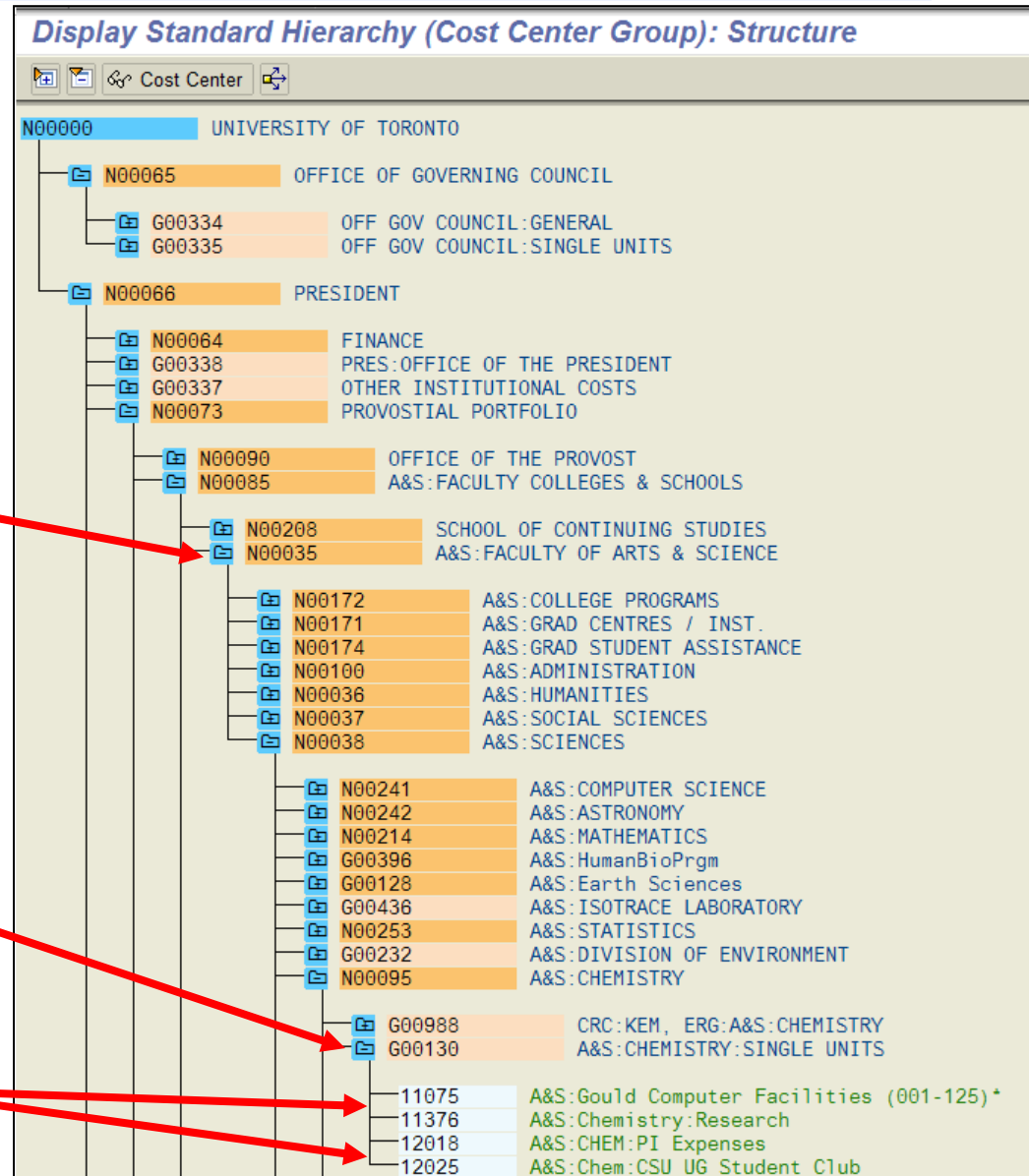
Reflecting the Organizational Structure : Cost Centers (cont'd)

Example Cost Center Hierarchy (Academic)

Cost Center
Node

Cost Center
Group

Individual Cost
Centers





Cost Elements (CE)

A **Cost Element (CE)** is a numeric code representing the G/L number within Controlling.

Characteristics of a CE:

- same account numbers as G/L numbers (six digit number)
- exists for *revenue* and *expense* items
- grouped into **Cost Element Groups** similar to the CI hierarchy
- enables **planning** at the **Cost Element level** so planned and actual expenses can be compared



Controlling Reporting

Purpose of Controlling Reporting

Controlling Reports answer the following questions:

- Which **budget** (FC or FC/Fund) was the financial transaction posted to?
- How does the **plan compare to actual financial activity**?
- What financial transactions have been **recorded against** the Cost Center / Internal Order?

Common Controlling Reports Used to Answer Key Questions

	<ul style="list-style-type: none"> • CC Funding • CC Funding by Allocation • CC Funding by User 	<ul style="list-style-type: none"> • CC w/o IO: Plans & Actuals • CC with IO: Plans & Actuals 	<ul style="list-style-type: none"> • CC: Actual Line Items • IO: Actual Line Items
To which budget (FC or FC/Fund) was the financial transaction posted?			
How does the plan compare to the actual financial activity?			
What financial transactions have been recorded against the CC / IO?			

Cost Center Funding Report

Used to:

- view all postings to Cost Centers or Internal Orders by **Cost Element** and **FM account**

Provides:

- **subtotals** by Cost Element or FM account

Can be run:

- for **a single** or a **range of periods** within a fiscal year
- for one or more:
 - Cost Centers
 - Internal Orders
 - Cost Elements
 - Funds Centers
- by exception (i.e., can omit individual or a range of accounts)

Cost Center Funding Report (cont'd)

SAP Menu Path: Accounting → Controlling → Cost Center Accounting → Information System → Reports
for Cost Center Accounting → Cost Center Accounting (UofT) → Cost Center Funding

Transaction Code: ZF06

Select the **Cost Element Sub Totals** checkbox to subtotal by Cost Element.

Cost Center Funding Report

Controlling Area: UOFT

Fiscal Year:

From Period:

To Period:

Cost Element Sub Totals

Cost Center: _____ to _____

Internal Order Number: _____ to _____

Cost Element: _____ to _____

CF Center: _____ to _____

Enter **Fiscal Year** and **Period** range

Note: If running report for one period, enter the same period in the “From” and “To” fields.
(e.g., From Period = 3, To Period = 3).

It is **required** to enter Cost Center **or** Internal Order

Enter **Cost Element(s)** and/or **Fund Center** to expand or narrow report output

Cost Center Funding Report

Output Screen:

Subtotals will appear here if “**Cost Element Sub Totals**” checkbox was selected in previous screen

Cost Center Funding Report

University of Toronto Cost Center Funding Page: 1
 Fiscal Period: 2005 / 010 to 012 Date: 13.05.2005
 Controlling Area: UOFT Time: 12:08:27
 Name: ZFIR022
 Inst: QNA
 user: FISHESTV

Cost Center: 11723 APSC:E&CE Research

CF CTR	Fund	Element	Actual Amount	Doc ID	Allocation	Post	Line Item Text
100494	408584	825500	114.98	1000522852	20050209	09.02.2005	transf.charges from Nserc MC to Equip.MM
100494	408584	825500	497.95	1000522852	20050209	09.02.2005	transf.charges from Nserc MC to Equip.MM
100494	408584	825500	101.78	1000522852	20050209	09.02.2005	transf.charges from Nserc MC to Equip.MM
100494	408584	825500	1,661.75	1000522852	20050209	09.02.2005	transf.charges from Nserc MC to Equip.MM
Total Element: 825500			2,376.46				
100494	408584	837200	560.01	1000522852	20050209	09.02.2005	transf.charges from Nserc MC to Equip.MM
Total Element: 837200			560.01				
Total: 408584			2,936.47				
201787		837200	505.28	100052273	20050208	08.02.2005	copy usage CommGrp recovery DH
Total Element: 837200			505.28				
Total:			505.28				

subtotal by FM account

double click on any document line to drill down to the Document Overview

Cost Center Funding by Allocation Report

Used to:

- organize all postings to Cost Centers or Internal Orders by **Allocation** (a.k.a., Assignment)

Provides:

- subtotals by Allocation/Assignment

Can be run:

- using the **same criteria as Cost Center Funding Report**, with the addition of:
 - a **single** allocation
 - a **range** of allocations
 - **multiple** allocations

Notes:

- Allocation/Assignment field is **case** and **space sensitive**, and is only useful if **meaningful text** or **codes** are used
- All other features and report layouts are similar to the **Cost Center Funding** report with the exception of ***subtotaling by Allocation***

Cost Center Funding by Allocation Report (cont'd)

SAP Menu Path: Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Cost Center Accounting (UofT) → Cost Center Funding by Allocation

Transaction Code: ZF07

Cost Center Funding By Allocation Report

Controlling Area	UOFT
Fiscal Year	<input checked="" type="checkbox"/>
From Period	<input checked="" type="checkbox"/>
To Period	<input checked="" type="checkbox"/>

Enter **fiscal year and period** range

Cost Center		to		→
Internal Order Number		to		→
Cost Element		to		→
CF Center		to		→
Allocation		to		→

Same selection criteria as the Cost Center Funding Report

Enter **Allocation/Assignment** criteria in this field. You can enter:

- single allocation
- range of allocations **OR**
- multiple allocations

Cost Center Funding by Allocation Report (cont'd)

Output Screen:

Cost Center Funding By Allocation Report							
CF CTR	Fund	Cost Center	Element	Actual Amount	Doc ID	Post	Line Item Text
Allocation: Mc Kay Survey)							
100818	11040	835060		63.56	2100000100	12.09.2008	PCFISTRRAIN0908
Total: Mc Kay Survey)				63.56			
				University of Toronto Cost Center Funding By Allocation Report Fiscal Period: 2009 / 001 to 012 Controlling Area: UOFT			
				Page : 31 of 34 Program : ZFIR027 /LRN User : NAMARANG Date : 02/12/08 Time : 15:41			
Allocation: McKay Survey							
CF CTR	Fund	Cost Center	Element	Actual Amount	Doc ID	Post	Line Item Text
100818	11040	835060		63.41	2100000096	12.09.2008	Postage for McKay Survey
100818	11040	835060		63.41	2100000092	06.08.2008	Reimb Casey Fistrain Exp Stationery July
100818	11040	835060		63.41	2100000087	16.07.2008	Postage Mc Kay Survey
Total: McKay Survey				190.23			

Subtotaled by Allocation

double click **anywhere** on document line to drilldown to **Document Overview**

Cost Center User Report

Used to:

- organize all postings to Cost Centers or Internal Orders by the **AMS User ID** of the individual who processed the transaction

Provides:

- subtotals by Fund Center or Fund Center/Fund

Can be run:

- using the **same criteria as the Cost Center Funding Report**, with the addition of:
 - **single, range or multiple** User IDs

Note:

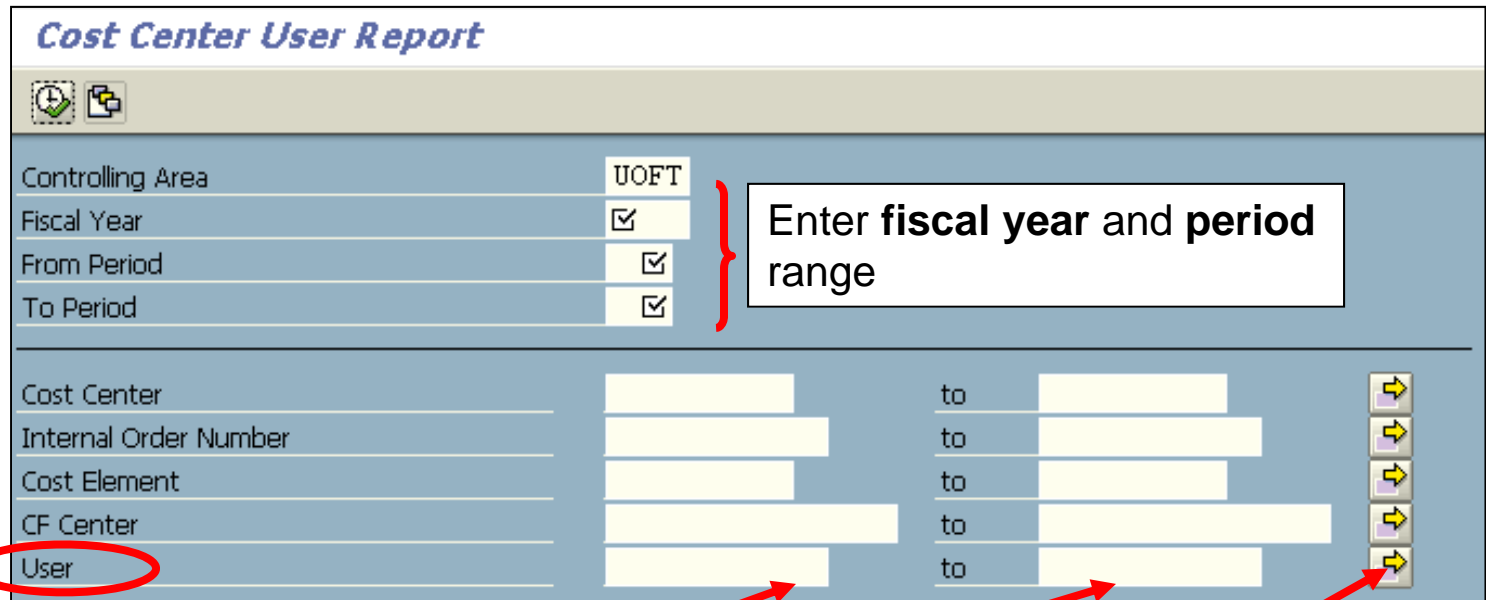
- All other features and report layouts are similar to the **Cost Center Funding** report **with the addition of the User ID column**

Cost Center User Report (cont'd)

SAP Menu Path: Accounting → Controlling → Cost Center Accounting → Information System → Reports
for Cost Center Accounting → Cost Center Accounting (UofT) → Cost Center User

Transaction Code: ZF08

Same selection criteria as the Cost Center Funding Report



Enter **fiscal year** and **period** range

Enter user criteria in these fields.

You can enter:

- a **single** User ID
- **range** of User IDs, **and/or**
- **multiple** Users IDs

Cost Center User Report (cont'd)

Output Screen:

Cost Center User Report							
University of Toronto						Page : 1 of 1	
Cost Center User Report						Program : ZFIR022B /QNA	
Fiscal Period: 2005 / 010 to 012						User : FISHESTV	
Controlling Area: UOFT						Date : 13/05/05	
Cost Center: 11723 APSC:E&CE Research						Time : 13:21	
CF CTR	Fund	Element	Actual Amount	Doc ID	User ID	Post Date	Line Item Text
100494	408584	837200	560.01	1000522852	REID	09.02.2005	transf.charges from Nserc MC to Equip.MM
Total: 408584			560.01				
201787		837200	505.28	1000522733	REID	08.02.2005	copy usage CommGrp recovery DH
Total:			505.28				
201803		835000	2,648.60-	1000521832	RALIC	02.02.2005	transf balance of F-403969 in CFC no fun
201803		835020	828.00	1000522036	RALIC	03.02.2005	telephone service May 1/04-Apr30/05
Total:			1,820.60-				
201861	418142	835070	199.66	7300355561	PROCNTL	08.02.2005	04-Feb-2005 U OF T BOOKSTORE, KOFFTORONT
201861	418142	835070	186.42	7300354803	PROCNTL	04.02.2005	02-Feb-2005 U OF T BOOKSTORE, KOFFTORONT
Total: 418142			386.08				
201897	415261	835070	15.39	7300356161	PROCNTL	11.02.2005	09-Feb-2005 FEDEX 771937283TORONT00N
201897	415261	835070	46.91	7300354324	PROCNTL	02.02.2005	31-Jan-2005 BCE-SYPATICO INTERNETOTTAWA
Total: 415261			62.30				

Subtotals by
FC or FC/F
combo

double click on a document line to drilldown to **Document Overview**

Questions Answered by Common Controlling Reports

	<ul style="list-style-type: none">• CC Funding• CC Funding by Allocation• CC Funding by User
Which budget (FC or FC/Fund) was the financial transaction posted to?	✓
How does the plan compare to the actual financial activity recorded on a summary and detailed level?	
What financial transactions have been recorded against the CC / IO?	✓

Cost Center Without Internal Orders: Plan & Actuals Report

Used to:

- compare **Cost Center plans** to **actual revenues** and **expenses** (both summary and detailed view)

Provides:

- summary totals by Cost Element and Cost Center
- variance between plan and actuals in absolute value and as a percentage

Can be run:

- for **single** or **range of periods**
- by **Cost Center Group** or **Node**
- for **single, range** or **multiple CCs**
- for specific plan versions
(i.e., “0” = Current plan or “1” = Original plan)

Enables:

- Excel view using Office Integration

Cost Center Without Internal Orders: Plan & Actuals Report (cont'd)

SAP Menu Path: Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Cost Center Accounting (UofT) → UofT: CC w/o IO: Plan & Actuals

Transaction Code: ZSO3

- “0” = Current Plan (default)
- “1” = Original plan

Expand or narrow desired output by selecting:

- CC Groups
- CC values
- range of CCs
- multiple CCs and/or Cost Elements

CC w/o IO: Plan & Actuals: Selection

Data Source...

Selection values

Controlling Area	UOFT	} Enter fiscal year and period range
Fiscal Year		
From Period		
To Period		
Plan Version	0	

Selection groups

Cost Center Group		to		
Or value(s)				
Cost Element Group	UOFT-ALL	to		
Or value(s)				

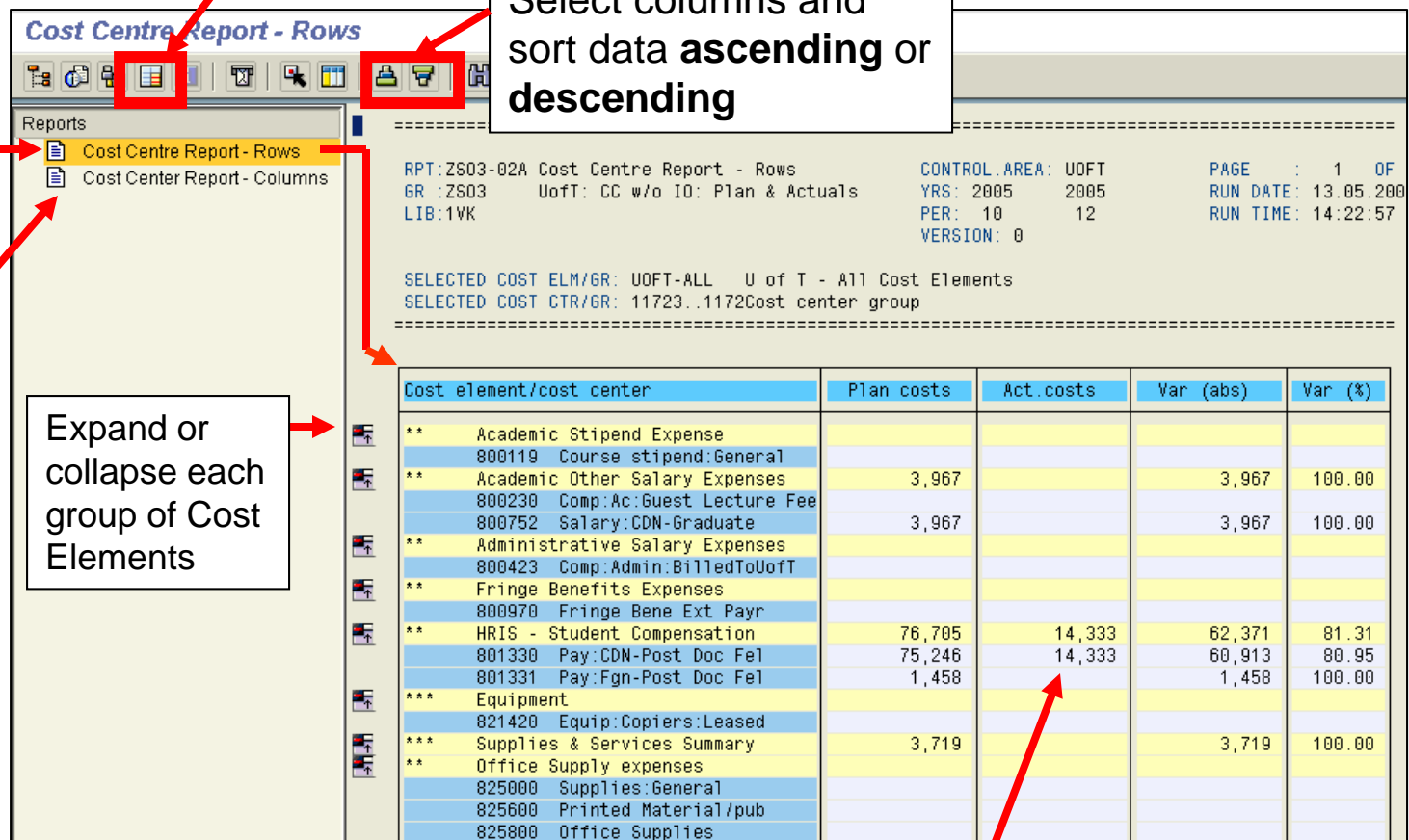
Cost Center Without Internal Orders: Plan & Actuals Report (cont'd)

Output Screen:

data can be viewed in Excel via **SAP Office Integration**

default view is Plan / Act / Variance by Cost Element & Cost Center

select to display alternate view of **Summary Totals by Cost Element** for the entire range of Cost Centers selected.



Cost Centre Report - Rows

Reports

- Cost Centre Report - Rows
- Cost Center Report - Columns

RPT:ZS03-02A Cost Centre Report - Rows
GR :ZS03 UofT: CC w/o IO: Plan & Actuals
LIB:1VK

CONTROL AREA: UOFT
YRS: 2005 2005
PER: 10 12
VERSION: 0

PAGE : 1 OF
RUN DATE: 13.05.200
RUN TIME: 14:22:57

SELECTED COST ELM/GR: UOFT-ALL U of T - All Cost Elements
SELECTED COST CTR/GR: 11723..1172Cost center group

Cost element/cost center	Plan costs	Act.costs	Var (abs)	Var (%)
** Academic Stipend Expense				
800119 Course stipend:General				
** Academic Other Salary Expenses	3,967		3,967	100.00
800230 Comp:Ac:Guest Lecture Fee				
800752 Salary:CDN-Graduate	3,967		3,967	100.00
** Administrative Salary Expenses				
800423 Comp:Admin:BilledToUofT				
** Fringe Benefits Expenses				
800970 Fringe Bene Ext Payr				
** HRIS - Student Compensation	76,705	14,333	62,371	81.31
801330 Pay:CDN-Post Doc Fel	75,246	14,333	60,913	80.95
801331 Pay:Fgn-Post Doc Fel	1,458		1,458	100.00
*** Equipment				
821420 Equip:Copiers:Leased				
*** Supplies & Services Summary	3,719		3,719	100.00
** Office Supply expenses				
825000 Supplies:General				
825600 Printed Material/pub				
825800 Office Supplies				

Expand or collapse each group of Cost Elements

Select columns and sort data **ascending** or **descending**

QRG: Office Integration Excel Settings

<http://finance.utoronto.ca/faqs/using-excel-with-sap/>

double click on any Cost Element item to drilldown to the **detailed line item reports**

Cost Center With Internal Orders: Plan & Actuals Report

Used to:

- compare **CO Plan** and **Actual** revenues and expenses in a summary or detailed view

Provides:

- summary totals by Cost Element, Cost Center and Internal Order
- variance between plan and actuals in absolute value and as a percentage

Can be run by:

- single or range of periods
- Cost Center Group or Node
- single, range or multiple CCs
- Cost Element Group
- single Internal Order
- Order Group
- for specific plan versions (i.e., “0” = current plan, “1” = original plan)

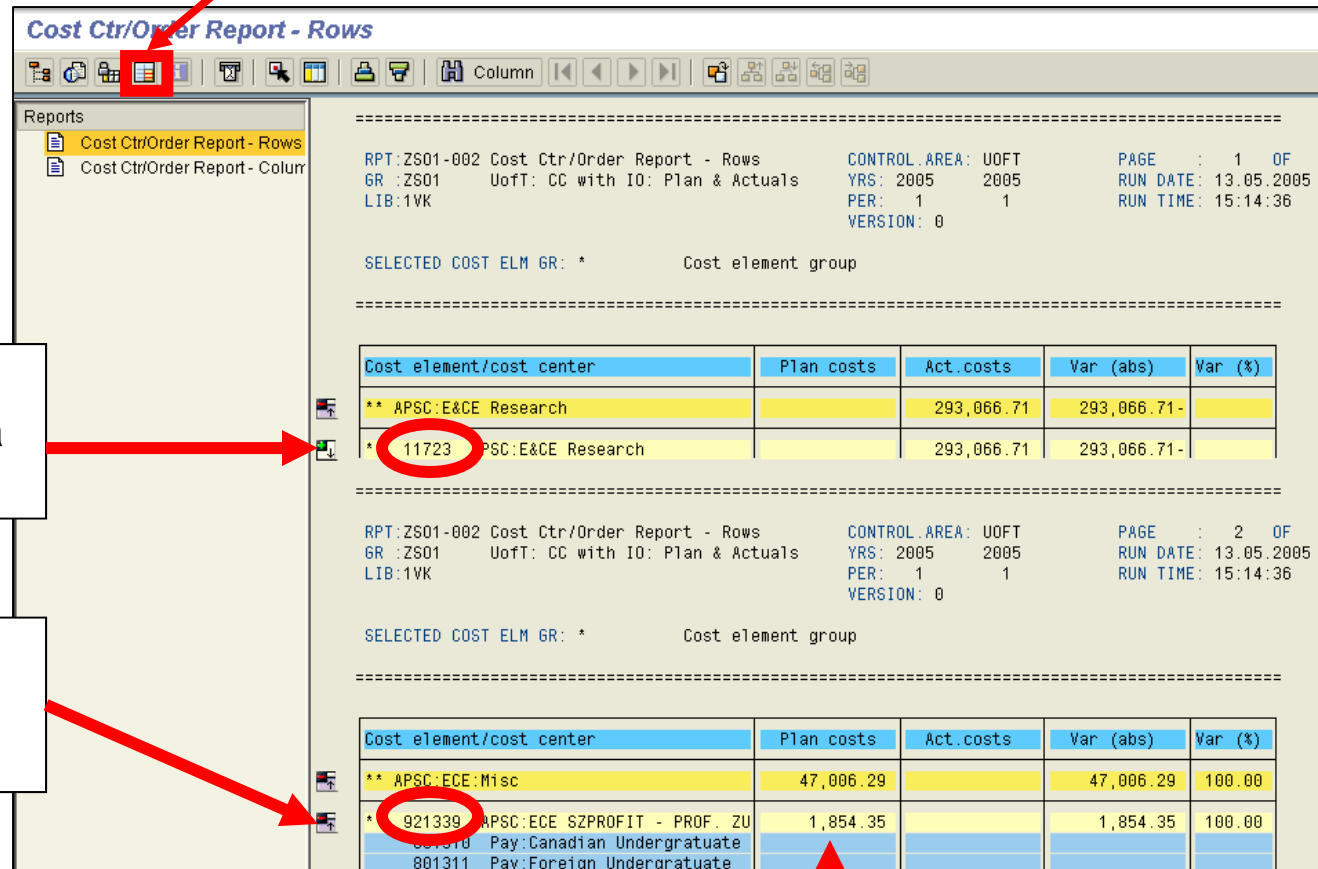
Notes:

- If the Selection Criteria is not correctly defined, **all UofT Cost Centers or Internal Orders** will be included in the report
 - **To avoid this**, enter an Internal Order (or Internal Order Group) as well as the corresponding Cost Center (or Cost Center Group).

Cost Center With Internal Orders: Plan & Actuals Report (cont'd)

Output Screen:

data can be viewed in Excel via
SAP Office Integration



Cost Ctr/Order Report - Rows

RPT: ZS01-002 Cost Ctr/Order Report - Rows CONTROL AREA: UOFT PAGE : 1 OF
GR : ZS01 UofT: CC with IO: Plan & Actuals YRS: 2005 2005 RUN DATE: 13.05.2005
LIB:1VK PER: 1 1 RUN TIME: 15:14:36
VERSION: 0

SELECTED COST ELM GR: * Cost element group

Cost element/cost center	Plan costs	Act. costs	Var (abs)	Var (%)
** APSC:E&CE Research		293,066.71	293,066.71-	
* 11723 APSC:E&CE Research		293,066.71	293,066.71-	

RPT: ZS01-002 Cost Ctr/Order Report - Rows CONTROL AREA: UOFT PAGE : 2 OF
GR : ZS01 UofT: CC with IO: Plan & Actuals YRS: 2005 2005 RUN DATE: 13.05.2005
LIB:1VK PER: 1 1 RUN TIME: 15:14:36
VERSION: 0

SELECTED COST ELM GR: * Cost element group

Cost element/cost center	Plan costs	Act. costs	Var (abs)	Var (%)
** APSC:ECE:Misc	47,006.29		47,006.29	100.00
* 921339 APSC:ECE SZPROFIT - PROF. ZU	1,854.35		1,854.35	100.00
001010 Pay:Canadian Undergraduate				
801311 Pay:Foreign Undergraduate				

provides plan/actual costs and variance data for **Cost Center**

provides plan/actuals and variance data for **Internal Orders**

QRG: Office Integration Excel Settings

- <http://finance.utoronto.ca/faqs/using-excel-with-sap/>

double click any Cost Element item to drilldown to detailed line item reports

Questions Answered by Common Controlling Reports

	<ul style="list-style-type: none"> • CC Funding • CC Funding by Allocation • CC Funding by User 	<ul style="list-style-type: none"> • CC w/o IO: Plans & Actuals • CC with IO: Plans & Actuals
Which budget (FC or FC/Fund) was the financial transaction posted to?	✓	✓
How does the plan compare to the actual financial activity recorded?		✓
What financial transactions have been recorded against the CC / IO?	✓	✓

Cost Centers: Actual Line Items

Used to:

- show all **actual** transaction line items posted to a Cost Center

Provides:

- a **detailed list** of line items sorted by Fund Centers

Can be run:

- for **single, range** or **multiple** Cost Centers
- for **Cost Center Groups** or **Nodes**
- for a **single, range** or **multiple** Cost Elements
- by Cost Element Group
- for multiple fiscal years

Cost Centers: Actual Line Items (cont'd)

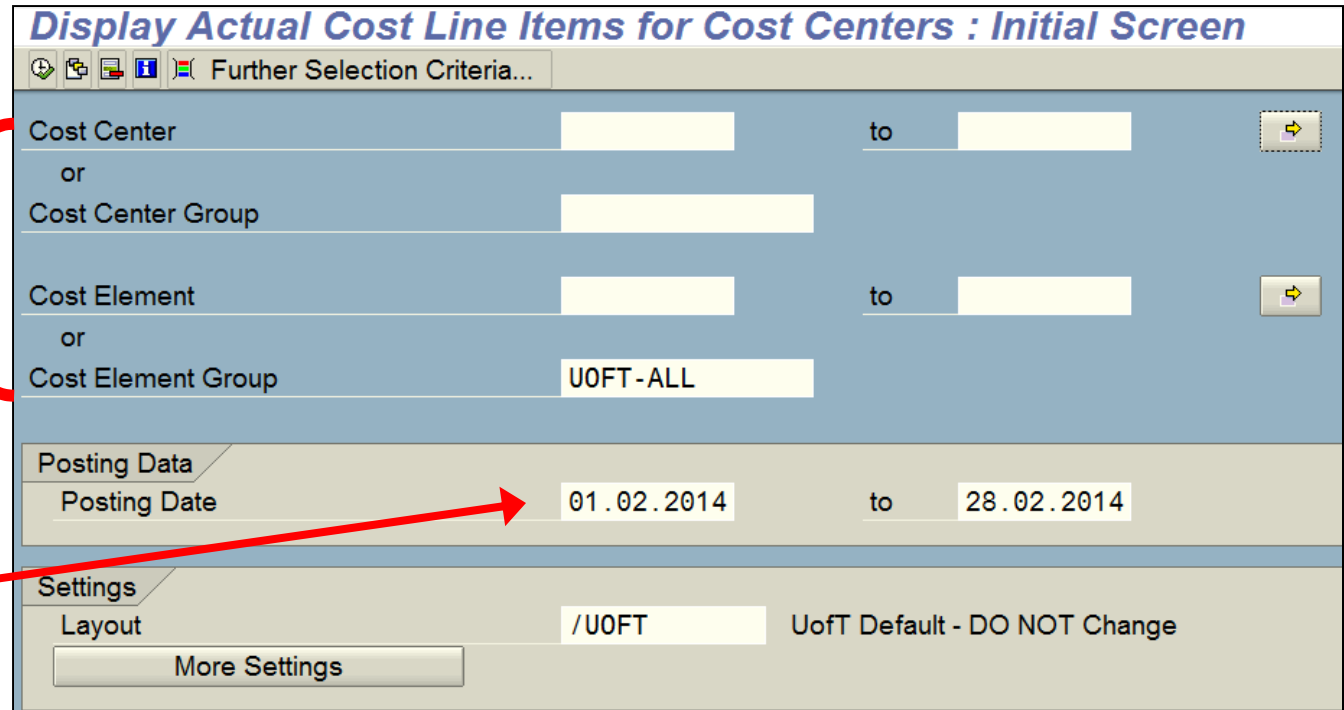
SAP Menu Path: Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Line Items → Cost Centers: Actual Line Items

Transaction Code: KSB1

Expand or narrow output by:

- **Cost Center/CC Group**
- **Cost Element/Cost Element Group**

Generate report output for **single posting date** or **over multiple years**



Display Actual Cost Line Items for Cost Centers : Initial Screen

Further Selection Criteria...

Cost Center		to		
or				
Cost Center Group				
Cost Element		to		
or				
Cost Element Group	UOFT-ALL			

Posting Data

Posting Date	01.02.2014	to	28.02.2014
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Settings

Layout	/UOFT	UofT Default - DO NOT Change
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More Settings

Internal Order version of this line item report:

SAP Menu Path: Accounting → Controlling → Internal Order → Information Systems → Reports for Internal Orders → Line Items → Orders: Actual Line Items

Transaction Code: KOB1

Cost Centers: Actual Line Items (cont'd)

Output Screen:

Sort, Filter or Subtotal data

download output to Excel

Display Actual Cost Line Items for Cost Centers

Document Master Record

Layout /UOFT UofT Default - DO NOT Change
 Cost Center 11042 A&S:Italian General
 COarea currency CAD CAD

Funds Center	Cost Center	Cost Elem.	Cost element name	Posting Date	Name	Val.in rep.cur.	RefDocNo
119820	11042	738230	Fee for Docum copy	28.03.2013	Student copy March2013	133.95-	300000059
119820	11042	738290	Doc:transcript	14.02.2013	1233122121321	765.31-	300000057
119820	11042		Doc:transcript	15.02.2013	Registrar Transcript Rev, Student Serv.	765.31-	300000058
119820	11042		Doc:transcript	15.02.2013	Transcript rev Reg Office 1-31 Jan 20...	765.31-	300000058
119820	11042		Doc:transcript	15.02.2013	transit + account	765.31-	300000058
119820	11042		Doc:transcript	15.02.2013	transit + account	765.31-	300000058
119820	11042		Doc:transcript	15.02.2013	transit + account	765.31-	300000058
119820	11042		Doc:transcript	15.02.2013	Regtr Transcripts Rev.	765.31-	300000058
119820	11042		Doc:transcript	15.02.2013	Registrar Office Transcript revenue Ja...	765.31-	300000058
119820	11042		Doc:transcript	15.02.2013	reg office	765.31-	300000058
119820	11042		Doc:transcript	15.02.2013	registrar office revenue	765.31-	300000059
119820	11042		Doc:transcript	15.02.2013	student services -RegistrarsOffice Mo	765.31-	300000059
119820	11042		Doc:transcript	27.03.2013	Transcript Revenues 02/2013	765.31-	300000059

QRG: Line Item Functionality

- <http://finance.utoronto.ca/wp-content/uploads/2015/11/lifunctionality.pdf>

double click **anywhere** on a line item to drilldown to **Document Overview**

Questions Answered by Common Controlling Reports

	<ul style="list-style-type: none"> • CC Funding • CC Funding by Allocation • CC Funding by User 	<ul style="list-style-type: none"> • CC w/o IO: Plans & Actuals • CC with IO: Plans & Actuals 	<ul style="list-style-type: none"> • CC: Actual Line Items (and IO: Actual Line Items)
Which budget (FC or FC/Fund) was the financial transaction posted to?	✓	✓	✓
How does the plan compare to the actual financial activity recorded?		✓	
What financial transactions have been recorded against the CC / IO?	✓	✓	✓

Course Objectives

Review:

- Understand the purpose and components of Controlling
- Distinguish the features and functionalities of common Controlling reports
- Access and generate common Controlling reports
- Determine which department/project incurred an activity

Web Documentation

- **Reference Guides:**

<http://finance.utoronto.ca/fast/support-documentation/>

- **Set-up Excel Settings for Office Integration**

<http://finance.utoronto.ca/wp-content/uploads/2015/09/excelsap.pdf>

- **FAQs:**

<http://finance.utoronto.ca/faqs/>

- **Financial Forms:**

<http://finance.utoronto.ca/forms/processing/>

- **Policy & Documentation:**

<http://finance.utoronto.ca/policies/gtfm/>

NEED HELP?



<https://easi.its.utoronto.ca/ams-help-form/>

Help is a facility for all AMS subsystems:

- Use the WEB form found at the above address
- Select the appropriate AMS module
(e.g., FIS: FAST Team)
- Complete all the information required on the form
- Click on the **Send it!** button

**Mail box is monitored Monday to Friday
9:00 a.m. - 5:00 p.m.**

FAST Team Contacts



Manager	Lorena Gaudio lorena.gaudio@utoronto.ca	978-2802
Assistant Manager	Chris Dimitriadis chris.dimitriadis@utoronto.ca	946-3153
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Business Analyst	Nusrath Mohiuddin nusrath.mohiuddin@utoronto.ca	978-4042
Business Analyst (Training Coordinator)	Rames Paramsothy rames.paramsothy@utoronto.ca	978-4675

FIS Standard Curriculum Evaluation:

<http://finance.utoronto.ca/fast/fis-training/course-evaluation-fis-training/>

FAST website:

<http://finance.utoronto.ca/fast/>