



ACCT 5120: Advanced Concepts I

SUMMER 2025

Instructor	Oriane Couchoux, PhD, CPA auditor
Email Address	oriane.couchoux@carleton.ca
Class Times	See Schedule on 2 nd Page
Modality	In person, 3 hours
Office Hours	By Appointment
Office Location	6025 NI

Pre-Requisites & Preclusions:

Prerequisites: There are no prerequisites to this course. By virtue of being admitted to the MAcc program, you have demonstrated coverage of the entry requirements to the program.

Course Description/Instructor's Statement

Carleton Calendar Description (Find at <https://calendar.carleton.ca/grad/courses/ACCT/>)
An in-depth exploration of selected topics in financial accounting, assurance and taxation.

Instructor's Description:

This course builds upon and integrates knowledge previously gained in financial reporting, audit / assurance, and taxation in an undergraduate program. It dives deeper into technical and complex issues, helps develop professional judgement, and focuses on the ability to integrate the various competencies together. It hones the skills required to be a professional accountant.

Course Learning Objectives:

1. Develop an in-depth understanding of advanced accounting topics under IFRS, APSE and accounting for Not-for-Profit Organizations.
2. Develop an in-depth understanding of audit engagement planning including risk assessment and materiality, and an in-depth understanding of internal controls.
3. Develop an in-depth understanding of selected taxation issues for individuals and corporations.

Required/Optional Materials & Prices

Students are not required to purchase textbooks or other learning materials for this course.

Grading Scheme

In Class Quizzes (10 x 1.5%)	15%
Individual Assignments (5 x 7%)	35%
Group Assignment	10%
Final Exam	40%
TOTAL	100%

Important Dates to Note

Quizzes

Quizzes	Due Date	Quizzes	Due Date
1	May 12th, 2025	6	May 23rd, 2025
2	May 13th, 2025	7	May 26th, 2025
3	May 14th, 2025	8	June 2nd, 2025
4	May 20th, 2025	9	June 4th, 2025
5	May 21st, 2025	10	June 9th, 2025

Assignments

Assignment	Becomes Available	Due Date
1	May 5th, 2025	May 14th, 2025
2	May 14th, 2025	May 21st, 2025
3	May 21st, 2025	May 28th, 2025
4	May 28th, 2025	June 4th, 2025
5	June 4th, 2025	June 11th, 2025

Final Exam: June 21st, 2025

University Academic Calendar: <https://calendar.carleton.ca/academicyear/>

Policies & Accommodations

<https://students.carleton.ca/course-outline/>

<https://carleton.ca/pmc/current-students/academic-accommodations/>



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Schedule

Meeting Date	Section A		Section B	
May 5 th – May 9 th , 2025	Friday	9:05am – 11:55am	Friday	1:05pm – 3:55pm
May 12 th – May 16 th , 2025	Mon; Tues; Wed	9:05am – 11:55am	Mon; Tues; Wed	1:05pm – 3:55pm
May 19 th – May 23 rd , 2025	Tues; Wed; Fri	9:05am – 11:55am	Tues; Wed; Fri	1:05pm – 3:55pm
May 26 th – May 30 th , 2025	Monday	9:05am – 11:55am	Monday	1:05pm – 3:55pm
June 2 nd – June 6 th , 2025	Mon; Tues; Wed	9:05am – 11:55am	Mon; Tues; Wed	1:05pm – 3:55pm
June 9 th – June 17 th , 2025	Monday	9:05am – 11:55am	Monday	1:05pm – 3:55pm