



## ACCT 5128B: Strategy for Professional Accountants

SUMMER 2025

<b>Instructor</b>	Timothy Rowland, CPA, CA, CISA
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<b>Class Times</b>	Thursday 1:05pm – 3:55pm (May 5 <sup>th</sup> , 2025, to June 17 <sup>th</sup> , 2025)
<b>Modality</b>	Synchronous, 3-hour In-Person lectures
<b>Office Hours</b>	Evening virtual Microsoft Teams chats upon appointment

### Course Description/Instructor's Statement

Carleton Calendar Description (Find at <https://calendar.carleton.ca/grad/courses/ACCT/>)

Overview of the strategy process required of professional accountants. Case-based course with accounting focus, exploring the development of a company's situation analysis, identification and analysis of strategic and operational issues.

#### Instructor's Description:

This *Strategy for Professional Accountants* course provides students with an application of the strategy process required of professional accountants. This is a case-based course intended to prepare students for strategy assessments using the CPA Way's 'Assess, Analyze and Advise' framework. Notably, all cases, presentations, midterms and exams are based on real world companies, events and issues.

This course involves a combination of interactive in-class presentations, lectures, practical application case writing, and case debriefs. Students will receive instruction on the CPA problem-solving process and be trained in a systematic approach intended to competently resolve business and accounting issues through a strategic lens. Students will assess, analyze and advice on topical business issues and receive feedback on their performance. Each in-class session will then provide a debriefing for the cases through a round-table discussion process.

Regarding specific core competencies, students will prepare, resolve and submit assigned primary and secondary cases via Brightspace the day prior to the lecture. For assigned primary cases, students will spend 30 minutes presenting and discussing their primary cases with the class – students who have been assigned the same case as a secondary, written submission will be expected to discuss the issues involved within the individual primary cases presented.

This course prepares students to more confidently approach the subsequent ACCT 5134 *Advanced Integration* course addressing the CPA Capstone 1 case under exacting CPA conditions.

#### Course Learning Objectives:

1. **Strategic thinking skills:** Strategic thinking skills allow unique insights that enable organizations to overcome key challenges they face and seize opportunities to create value. The development of a systematic methodology will allow you to establish defensible recommendations, predicated on observable facts and analysis – a key objective of this course.
2. **Structured problem-solving skills:** Structuring your analyses and developing a logical argument enables business professionals to balance rigor and efficiency in solving complex

business scenarios. Frameworks breakdown problems into a set of drivers or elements, efficiently guide the identification of key issues and potential recommendations, and aid in prioritizing actions. In this course, students will learn to approach problem solving and presentation building in a structured manner by using existing frameworks and learning how to develop and defend your own professional perspective.

3. **Structured financial evaluation skills:** This course emphasizes the fundamental techniques of financial statement analysis. Building upon core accounting and investment concepts, the course covers the analysis (including ratio analysis) and interpretation of financial accounting information including the balance sheet, income statement, and statement of cash flows. The course also examines the use of accounting information in investment decisions as applied to resolving a case problem.
4. **Group work:** All primary and secondary case assignments will be completed in groups, with both group composition and case topics being assigned randomly by the instructor. Assigned primary and secondary cases are to be submitted via Brightspace no later than 11:59pm of the day prior to in-class lectures. It is expected that students who submit written secondary cases will contribute to group discussions for the primary cases presented.

#### Required/Optional Materials & Prices

##### ***Playing to Win: How Strategy Really Works***

- Martin, Roger L., and A. G. Lafley; Harvard Business Review Press; 2013
- **\$38.99** (Hardcover)
- Print ISBN-13: 9781422187395; eBook ISBN-13: 9781422187401
- Please note that there are no issues using a second-hand copy, and the textbook is supplemental to the primary curriculum – the majority of grading will be predicated on casework and Instructor slide decks.

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

Please purchase the textbook(s) from the campus bookstore in Nideyìnàn (formerly the University Centre) or through the bookstore website: <https://carleton.ca/campus-services/the-bookstore/>.

#### Grading Scheme

Primary Case: As assigned	20%
Midterm – Situational Analysis (3 hours)	15%
Secondary Case: Due as assigned (15% each)	30%
Class/Roundtable Participation: As per Instructor appraisal	5%
Final Exam: Case Exam (4 hours)	30%
Bonus Assignment: CAS315 Podcast Analysis	2%
<b>TOTAL</b>	<b>102%</b>

All in class cases, both presented and written, are group activities while participation, the bonus assignment, midterm and final exam are assessed individually - a passing mark of at least 50% on both the midterm and final is required to pass the course. The grading scale used to calculate your final grade will be the one listed in the Carleton University Graduate Calendar.

#### Important Dates to Note

##### **Midterm: Friday, June 6<sup>th</sup>, 2025, 9:00am – 12:00pm**

The midterm exam will take place in-person outside of class time on **Friday, June 6<sup>th</sup>**, as per the location specified on Brightspace, and will be from 9am to 12pm. It will be written using e-Proctored student laptops (duration 3 hours).

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**Final Exam: Friday, June 20<sup>th</sup>, 2025, 9:00am – 1:00pm**

The final exam will take place in-person on **Friday, June 20<sup>th</sup>**, as per the location indicated on Carleton Central, and will be from 9am to 1pm. The final exam will also be written using e-Proctored student laptops (duration 4 hours).

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

<b>Policies &amp; Accommodations</b>
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<https://students.carleton.ca/course-outline/>

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



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