



## ACCT 5120: Advanced Concepts I

FALL 2025

<b>Instructor</b>	Oriane Couchoux, PhD, CPA auditor
<b>Email Address</b>	oriane.couchoux@carleton.ca
<b>Class Times</b>	See the schedule below
<b>Modality</b>	In person, 3 hours
<b>Office Hours</b>	By appointment
<b>Office Location</b>	Nicol Building, Office 6025
<b>TA Name/Email</b>	TBD

### 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

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

Quizzes (10)	15
Individual Assignments (5)	35
Group Assignment	10
Final Exam	40
<b>TOTAL</b>	<b>100%</b>

To pass this course, you must achieve a grade of at least 50% in each of the three main components of the final exam: Assurance, Taxation, and Financial Reporting. If you receive less than 50% in any one of these components, the highest final grade you can receive in the course is a C.

## Important Dates to Note

**Final Exam:** December 14, 2025 (in person, E-proctored)

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

## Policies & Accommodations

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

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



Stay updated with important notifications and announcements from Carleton University, by downloading the Carleton University App!

## Additional Information on Deliverables and Grading

Each component of your grade will be assigned a percentage score. Your final course grade will be a weighted average of each of these components.

- **Quizzes:** During 9 of the 12 classes, you will have 30 minutes to complete a quiz and submit your work in Brightspace. Each quiz is worth 1.5 marks. There will also be one quiz to complete at home (1.5 marks).
- **Individual Assignments:** There will be 5 individual assignments. Each assignment will cover various financial reporting, assurance, and tax topics. Assignments are to be completed individually and are worth 7 marks each.

	Topic	Available	Deadline
1	Financial reporting	September 9	September 22, 8pm
2	Assurance	September 23	September 29, 8pm

3	Tax	October 27	November 3, 8pm
4	Financial reporting	November 4	November 17, 8pm
5	Financial reporting	November 18	December 1, 8pm

- **Group Assignment:** During one of the scheduled classes, you will be asked to collaborate with your peers on a group assignment. Instructions for the assignment will be provided at the start of the class, and you will have three hours to work together and submit your team report via Brightspace. The instructor will form the teams and will communicate the team assignments a few days in advance.
- **Final Exam:** The final exam is 4 hours in length and covers the entire course. It will be written on your laptop and will be e-proctored. It is a closed-book exam, but you will be able to access the library and the CPA Handbook for the exam. No other resources will be permitted.

*e-Proctoring:* The University's e-proctoring system (CoMaS) will be used to administer the final exam. These exams are in-person, but we will still use this system as you will be writing using your laptops. Details about this system and your requirements will be laid out well before the exams so that you are ready. You can find more information at <https://carleton.ca/ses/e-proctoring/>.

The minimum computing requirements for e-proctoring service are as follows:

- Hardware: Laptop
- OS: Windows 10, Mac OS 10.14, Linux Ubuntu 18.04
- Internet Browser: Google Chrome, Mozilla Firefox, Apple Safari, or Microsoft Edge

Note: Tablets, Chromebooks and Smartphones are not supported at this time. Windows-based tablets are not supported at this time.

### Late Assignments:

Sometimes, despite our best efforts, and for good reasons, we cannot meet deadlines. You have two days of grace that you can apply to assignment deadlines. For example, a single assignment may be two days late or two assignments may each be one day late with no penalty. **No reason required. No questions asked.** That said, I need **an email before the deadline indicating you will be late**, but plan on submitting. It is important so that I can post the solution as soon as possible for the other students, as this is a best practice for learning. I do not want all students waiting for the solution as a result of submissions that are not coming. Once your two days have been used, no further lateness will be accepted and any late submissions at that stage will receive 0.

Look at the course schedule, note the due dates for your assignments, put them into your calendars. You and you alone are responsible for getting your work in on time.

### Preparation and Participation:

Active preparation and participation are essential to succeed in the course. Students are expected to complete readings and preparatory exercises and/or watch videos prior to each class. Each class is accompanied by a dedicated tab in Brightspace, where you will find detailed information about

the preparatory work. This tab will outline essential and optional readings, problems, and any additional material necessary for you to engage effectively in class discussions and activities. Be sure to review this information regularly to stay on track.

**Contribution to Program Learning Goals ([MAcc](#)):**

<b>MAcc Learning Goal</b>	<b>Not Covered</b>	<b>Introduced</b>	<b>Taught but Not Assessed</b>	<b>Taught <u>and</u> Assessed</b>
<b>MA1 Technical Competencies</b> <i>Graduates will possess the technical abilities expected of professional accountants in all functional areas.</i>				✓
<b>MA2 Problem-Solving and Decision-Making</b> <i>Graduates will be skilled in problem-solving and decision-making</i>				✓
<b>MA3 Enabling Competencies</b> <i>Graduates will possess the essential skills of a professional accountant including professional and ethical behaviour, communication, self-management, and teamwork and leadership.</i>			✓	

**COURSE SCHEDULE (Tentative)**

<b>Class</b>	<b>Date</b>	<b>Topic/Agenda</b>	<b>Pre-class Prep</b>
1	September 8	Intro Financial reporting 1	Read the course outline and come to class with any questions; Explore the Brightspace page; See the “FR1” tab in Brightspace
2	September 15	Financial reporting 2 <a href="#">Quiz 1</a>	See the “FR2” tab in Brightspace
3	September 22	Assurance <a href="#">Quiz 2</a>	See the “Assurance” tab in Brightspace

4	September 29	Financial reporting 3 <a href="#">Quiz 3</a>	See the “FR3” tab in Brightspace
5	October 6	Financial reporting 4 <a href="#">Quiz 4</a>	See the “FR4” tab in Brightspace
6	October 15	Group assignment	See the “Group assignment” tab in Brightspace
7	October 27	Tax <a href="#">Quiz 5 (to complete before class)</a>	See the “Tax” tab in Brightspace
8	November 3	Financial reporting 5 <a href="#">Quiz 6</a>	See the “FR5” tab in Brightspace
9	November 10	Financial reporting 6 <a href="#">Quiz 7</a>	See the “FR6” tab in Brightspace
10	November 17	Financial reporting 7 <a href="#">Quiz 8</a>	See the “FR7” tab in Brightspace
11	November 24	Financial reporting 8 <a href="#">Quiz 9</a>	See the “FR8” tab in Brightspace
12	December 1	Financial reporting 9 <a href="#">Quiz 10</a>	See the “FR9” tab in Brightspace

## ADDITIONAL INFORMATION

### Course Sharing Websites:

Materials created for this course (including presentations and posted notes, labs, case studies, assignments and exams) remain the intellectual property of the author(s). They are intended for personal use and may not be reproduced or redistributed without prior written consent of the author(s).

### Recommended Calculator for Examinations:

If you are purchasing a calculator, we recommend any one of the following options: Texas Instruments BA II Plus (including Pro Model), Hewlett Packard HP 12C (including Platinum model), Staples Financial Calculator, Sharp EL-738C & Hewlett Packard HP 10bII

### Group Work:

The Sprott School of Business encourages group assignments. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, followership and other group skills. Group assignments are also an effective way to learn integrative skills for putting together a complex task. Your professor may assign one or more group tasks, assignments, or projects in this course. Before embarking on a specific problem as a group, it is your responsibility to ensure that the problem is meant to be a group assignment and not an individual one.

#### Peer Evaluation for Group Work

To deter social loafing and ensure fairness in grading, you will be asked to assess the contribution of your fellow group members. This information will be used when assigning the grade for the final project. The procedure is as follows: Each student should take 100 points and allocate those points to the various members of the group (including him/her/themself) to reflect the contributions made by each member. For instance, if there are four members in a group and everyone contributed equally, each individual would receive 25 points. Conversely, if an individual contributed relatively little, the remaining group members might allocate few points to that member. To ensure that these peer evaluation scores are reasonable and free from personal bias, you will be asked to provide a detailed written explanation for your point allocation.

### Letter Grades:

In accordance with the Carleton University Undergraduate Calendar (p 34), the letter grades assigned in this course will have the following percentage equivalents:

A+ = 90-100	B+ = 77-79	C+ = 67-69	D+ = 57-59	F = Below 50
A = 85-89	B = 73-76	C = 63-66	D = 53-56	
A - = 80-84	B - = 70-72	C - = 60-62	D - = 50-52	

Grades entered by Registrar:

WDN = Withdrawn from the course

DEF = Deferred

### **Academic Regulations:**

University rules regarding registration, withdrawal, appealing marks, and most anything else you might need to know can be found on the university's website, here:

<https://calendar.carleton.ca/grad/gradregulations/>

### **Requests for Academic Accommodation:**

Carleton is committed to providing academic accessibility for all individuals. You may need special arrangements to meet your academic obligations during the term. The accommodation request processes, including information about the Academic Consideration Policy for Students in Medical and Other Extenuating Circumstances, are outlined on the Academic Accommodations website ([students.carleton.ca/course-outline](https://students.carleton.ca/course-outline)).

You may need special arrangements to meet your academic obligations during the term. For an accommodation request, the processes are as follows:

- **Pregnancy**

Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details, visit the Equity Services website: <https://carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf>

- **Religious Obligations**

Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details, visit the Equity Services website: <https://carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf>

- **Students with Disabilities**

If you have a documented disability requiring academic accommodations in this course, please contact the Paul Menton Centre for Students with Disabilities (PMC) at 613-520-6608 or [pmc@carleton.ca](mailto:pmc@carleton.ca) for a formal evaluation or contact your PMC coordinator to send your instructor your Letter of Accommodation at the beginning of the term. You must also contact the PMC no later than two weeks before the first in-class scheduled test or exam requiring accommodation (if applicable). After requesting accommodation from PMC, meet with your instructor as soon as possible to ensure accommodation arrangements are made. <https://carleton.ca/pmc/>

- **Survivors of Sexual Violence**

As a community, Carleton University is committed to maintaining a positive learning, working and living environment where sexual violence will not be tolerated, and its survivors are supported through academic accommodations as per Carleton's Sexual Violence Policy. For more information about the services available at the university and to obtain information about sexual violence and/or support, visit: <https://carleton.ca/sexual-violence-support/>

- **Student Activities**

Carleton University recognizes the substantial benefits, to both the individual student and the

university, that result from participating in activities beyond the classroom experience. Reasonable accommodation will be provided to students who compete or perform at the national or international level. Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. <https://carleton.ca/senate/wp-content/uploads/Accommodation-for-Student-Activities-1.pdf>

For more information on academic accommodation, please contact the departmental administrator or visit: <https://students.carleton.ca/course-outline/>

### **Academic Integrity:**

Violations of academic integrity—presenting another’s ideas, arguments, words or images as your own, using unauthorized material, misrepresentation, fabricating or misrepresenting research data, unauthorized co-operation or collaboration or completing work for another student—are a serious academic offence, weaken the quality of the degree, and will not be tolerated. Penalties may include; a grade of Failure on the submitted work and/or course; academic probation; a refusal of permission to continue or to register in a specific degree program; suspension from full-time studies; suspension from all studies at Carleton; expulsion from Carleton, amongst others. Students are expected to familiarize themselves with and follow the Carleton University Student Academic Integrity Policy which is available, along with resources for compliance at: <https://carleton.ca/registrar/academic-integrity/>

### **Centre for Student Academic Support:**

The Centre for Student Academic Support (CSAS) is a centralized collection of learning support services designed to help students achieve their goals and improve their learning both inside and outside the classroom. CSAS offers academic assistance with course content, academic writing and skills development. Visit CSAS on the 4th floor of MacOdrum Library or online at: <https://carleton.ca/csas/>

### **Other Important Information:**

- Students must always retain a copy of all work that is submitted.
- All final grades are subject to the Dean’s approval.
- For us to respond to your emails, we need to see your full name, CU ID, and the email must be written from your valid CARLETON address. Therefore, in order to respond to your inquiries, please send all email from your Carleton cmail account. If you do not have or have yet to activate this account, you can do so by visiting <https://carleton.ca/its/get-started/new-students-2/>