



ACCT 5120: Advanced Concepts I

SUMMER 2026

Instructor	Oriane Couchoux, PhD, CPA auditor
Email Address	oriane.couchoux@carleton.ca
Class Times	See the schedule below
Modality	In person, 3 hours
Office Hours	By appointment
Office Location	Nicol Building, Office 6025
TA Name/Email	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 and assurance, and taxation in an undergraduate program, with a primary emphasis on financial reporting. It explores complex accounting issues in depth, strengthens professional judgment, and develops the ability to analyze assessment opportunities.

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 internal controls.
3. Gain a foundational awareness of selected taxation issues.

Required/Optional Materials & Prices

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

Grading Scheme

Prep Quizzes (7)	15
In-Class Assignments (4)	28
Group Assignment	10
Final Exam	47
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TOTAL	100%

To pass this course, you must achieve a grade of at least 50% in each of the three main components of the final exam: Financial Reporting, Assurance, and Taxation. 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: June 26, 2026 (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!

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.

Course Schedule (Tentative)

Class	Date	Topic/Agenda	Pre-class Prep
1	May 6	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	May 11	Financial reporting 2	See the “FR2” tab in Brightspace Prep Quiz #1
3	May 12	Financial reporting 3 Individual assignment #1	See the “FR3” tab in Brightspace
4	May 19	Financial reporting 4	See the “FR4” tab in Brightspace Prep Quiz #2
5	May 20	Financial reporting 5	See the “FR5” tab in Brightspace
6	May 25	Financial reporting 6 Individual assignment #2	See the “FR6” tab in Brightspace Prep Quiz #3
7	May 26	Financial reporting 7	See the “FR7” tab in Brightspace
8	June 1	Financial reporting 8 Individual assignment #3	See the “FR8” tab in Brightspace Prep Quiz #4
9	June 2	Financial reporting 9	See the “FR9” tab in Brightspace
10	June 10	Group Assignment	See the “Group Assignment” tab in Brightspace
11	June 15	Financial reporting 10 Individual assignment #4	See the “FR10” tab in Brightspace Prep Quiz #5
12	June 16	Financial reporting 11	See the “FR11” tab in Brightspace
	To study on your own	Assurance Tax	See the “Assurance” and “Tax” tabs in Brightspace Prep Quiz #6 (Assurance) Prep Quiz #7 (Tax)

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.

- **Prep Quizzes:** You will complete 7 short online quizzes on Brightspace prior to class. These quizzes are designed to reinforce key concepts and technical knowledge required for upcoming in-class work. Each quiz includes a mix of multiple-choice and short-answer questions and is intended to ensure students come prepared to apply the material in class (2 marks each, except for the Assurance and Tax quizzes worth 2.5 marks each).
- **In-Class Assignments:** There will be 4 individual in-class assignments. Each assignment will last 30-45 minutes and consist in 2-3 assessment opportunities. Assignments are to be completed individually and are worth 7 marks each.

	Topic	Date
1	Financial reporting	May 12
2	Financial reporting	May 25
3	Financial reporting	June 1
4	Assurance	June 15

- **Group Assignment:** During the scheduled class on June 10, 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 response 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

Please note that tests and examinations in this course will use a mandatory proctoring service provided by Scheduling and Examination Services. You can find more information at <https://carleton.ca/ses/e-proctoring/> .

Students are responsible for ensuring that the application is working properly on your computer during the exam. Failure to ensure proper functioning of CoMaS will constitute a violation of the exam rules and may be grounds for an allegation that you have violated the Academic Integrity Policy.

The minimum computing requirements for this service are as follows:

Hardware: Desktop, or Laptop

OS: Windows 10 or higher, Mac OS 10.14 or higher

Internet Browser: Google Chrome, Mozilla Firefox, Apple Safari, or Microsoft Edge

Internet Connection (High-Speed Internet Connection Recommended)

Webcam (HD resolution recommended)

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

Deferred In-Class Tests:

In the event that you are unable to write a midterm, test, or other scheduled assessments due to extenuating circumstances (such as a death in the family, illness, etc.), you must provide appropriate supporting documentation to your professor. Upon review, a deferred test may be offered. Please

note that students who do not provide valid documentation or fail to offer a reasonable explanation for missing an assessment will receive a grade of 0% for that test.

Deferred final exams:

If you wish to defer a **Formal Final Exam**, you – the student – must reach out to the registrar’s office with the proper documentation prior to the deadline (please refer to <https://carleton.ca/registrar/deferral/> for dates). Once the request has been put through, your instructor will be notified for their approval.

Use of Generative Artificial Intelligence

This is a human-centered course. In this course, evaluation focuses on what you can do *without* AI assistance. While you are welcome to use AI tools to explore ideas, study, or clarify concepts, all submitted work must represent your independent thinking and original effort. Use AI for learning, not for producing graded submissions. Your understanding and reasoning—not AI output—will form the basis of assessment. Using AI for graded submissions constitutes an academic integrity violation.

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

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

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 in the school for several reasons. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, followership, and other group skills. Group assignments are also good for learning integrative skills for putting together a complex task. Your professor may assign one or more group tasks/assignments/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.

Grading

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
A = 85-89	B = 73-76	C = 63-66	D = 53-56
A - = 80-84	B - = 70-72	C - = 60-62	D - = 50-52
F = Below 50			

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:

<http://calendar.carleton.ca/undergrad/regulations/academicregulationsoftheuniversity/>

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).

Pregnancy Accommodation

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, please review the [pregnancy academic accommodation process](#).

Religious obligation

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, please review the [religious academic accommodation process](#).

Academic Accommodations for 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 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. For more details, visit the [Paul Menton Centre website](#).

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 where 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 the [Equity and Inclusive Communities website](#).

Accommodation for Student Activities

Carleton University recognizes the substantial benefits, both to the individual student and for the university, that result from a student participating in activities beyond the classroom experience. Reasonable accommodation must 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. For more details, see the [Senate Policy on Accommodation for Student Activities \(PDF, 25 KB\)](#).

Academic Consideration for Medical and Other Extenuating Circumstances

Due to medical and other extenuating circumstances, students may occasionally be unable to fulfil the academic requirements of their course(s) in a timely manner. The university supports the academic development of students and aims to provide a fair environment for students to succeed academically. Medical and/or other extenuating circumstances are circumstances that are beyond a

student's control, have a significant impact on the student's capacity to meet their academic obligations, and could not have reasonably been prevented. Students may request Academic Consideration for Coursework or Other Academic Deliverable. For further information please review the [Procedure for Academic Consideration](#) and the [FAQ page](#).

Scheduling and Examination Support

Scheduling and Examination Services provides various supports for both in-term and end-of-term tests and exams. Details can be found on the [Exam Support website](#).

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/>