



ACCT 5125: Advanced Assurance

MAcc Summer 2026

Instructor	Naomi Fernando, CPA (she/her/hers)
Email Address	naomifernando@cunet.carleton.ca
Class Times	<p>Section A - Mondays and Wednesdays 9 a.m. – 12 p.m.</p> <p>Section B – Mondays and Wednesdays 1 p.m. – 4 p.m.</p>
Modality	Each week, attending class for this course will normally require the following time commitment (excluding readings, cases and assignments): 3 hours in person, synchronous, on campus (i.e., delivered in real-time)
Office Hours	If you have any questions, feel free to send me an email. We can arrange a time to meet, either in person or via Microsoft Teams, whichever works best for you.
Office Location	Nicol Building 7036

Course Description/Instructor’s Statement

Carleton Calendar Description:

Find at <https://calendar.carleton.ca/grad/courses/ACCT/>

Assurance concepts are applied to a range of assurance and auditing engagements, including auditing financial statements and non-financial statement assurance engagements. Current trends in assurance are also explored.

Instructor’s Description:

This course integrates and applies assurance concepts, with a focus on the development and application of professional judgment. Through a series of activities and simulations (cases), as well as targeted research, students are exposed to all aspects of an assurance engagement. The course ensures students have covered the CPA Competencies in Assurance at the level required by the Professional Education Program Elective Module in Assurance (see Appendix A for the mapping of the course to CPA Competencies).

Course Learning Outcomes:

1. Identify and respond to ethical dilemmas.
2. Assess the need for an engagement or project.
3. Develop and perform engagement procedures.
4. Understand how technology impacts assurance engagements.
5. Document and report results of providing assurance services.
6. Apply concepts such as risk, materiality, and internal control.
7. Understand how governance plays a key role in assurance.
8. Research topics in assurance.
9. Demonstrate competence in simulated assurance engagements.

Required/Optional Materials & Prices

1. The CPA Canada Handbook – Assurance available through the Carleton Library at <https://edu-knotia-ca.proxy.library.carleton.ca/Knowledge/Home.aspx?productID=1> (Requires login to Library resources)
2. The CPA Ontario Student Code of Conduct <https://assets.cpaontario.ca/students/regulations-guidance/pdfs/cpa-ontario-student-code.pdf>
3. The CPA Ontario Code of Professional Conduct <https://assets.cpaontario.ca/members/regulations-guidance/pdfs/CPA-Ontario-Code-of-professional-conduct.pdf>
4. Assurance cases (to be posted to Brightspace in pdf format)

The above four materials are free and are available in digital format.

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

Textbook (s) available at the Campus Store in Nideyinàn or order online for pick up:
<https://carletonshop.ca/Course/term>

Suggested text (for reference)

Auditing: The Art and Science of Assurance Engagements, Canadian 16th edition, Pearson, Arens, Elder, Beasley, Hogan, Jones (ISBN: 9780137910861)

- 12 month access to the E book for \$67.99: <https://www.pearson.com/en-ca/subject-catalog/p/auditing-the-art-and-science-of-assurance-engagements-canadian-edition/P200000010893/9780137910861>
- Digital
- Second-hand copies are fine (up to the 15th edition)

OR

Auditing: A Practical Approach, 2020. 4th Canadian Edition, by Moroney, Campbell, Hamilton and Warren. (ISBN: 978-1-119-70948-0)

- Rental available for \$29.00
- E book for \$70.00
- <https://www.wiley.com/en-us/Auditing%3A+A+Practical+Approach%2C+Print+and+Interactive+E-Text%2C+4th+Edition-p-9780730382669>
- Digital
- Second-hand copies are fine

Grading Scheme	%
A. Contribution to the class experience	10
B. Individual assignments (4 x 5 % each)	20
C. Group seminar presentation (presentation, handout, peer evaluation)	15
D. Individual case submission	20
E. Final Exam	35
TOTAL	100%

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!

Missed or late assignments and term work:

Requests for accommodation (for example, presenting online or other alternate arrangements), will be considered only in cases of illness, injury, family emergency, or other exceptional circumstances. Students who experience illness, injury or other extraordinary circumstances beyond their control as a reason for late or missed term work are responsible for immediately informing the instructor concerned and for discussing the feasibility of alternate arrangements, if any, with the instructor. In all cases the instructor must be informed no later than three (3.0) working days after the term work was due. The alternate arrangement must be made before the last day of classes in the term. Normally, any deferred term work will be completed by the last day of term.

Late submissions of individual assignments based on cases to be discussed in class will not be accepted, as these form the basis for in-class discussions. Late submissions of these individual assignments would provide an unfair advantage for students who submit their assignments after the case has been discussed in class. Missing or late individual assignment submissions will receive a grade of zero for the assignment.

For the individual case submission, to ensure fairness for all students, penalties will be applied to late submissions: Failure to submit the individual case submission on time will result in an initial penalty of five (5) percentage points deducted from the grade earned on the submission, followed by an additional (2) percentage points per day thereafter up to a maximum of one week. Individual case submissions which are more than one week late will not be accepted. For example, an assignment that would normally merit a grade of 80% would receive a grade of 75% if submitted after the deadline on the due date, 73% if submitted the following day, 63% if submitted one week late, and 0 if submitted later than one week after the due date. This ensures that timely feedback can be provided to all students on this deliverable.

Group seminars comprise a significant element of the class on the day they are scheduled. As such group seminars cannot be late.

Method of Instruction

Mix of seminars, cases, lectures and class discussion. Individual and group work. Independent research will be required.

Preparation and Participation:

This is an in-person course. Case discussions, seminars, lectures and other components of the course are delivered synchronously in class. **In person attendance for the course is mandatory;** this includes attendance for case discussions, seminars and other course components.

The success of the course depends on active, thoughtful participation by the members through contributing to course discussions in class. Posting comments to, or responding to, posts made by your classmates in online course discussion forum are considered as part of your contribution to the course experience.

The expectation is that you will attend course sessions having already thought through and analyzed the case(s) assigned for the class. This way, we can devote the bulk of our time to thinking and responding to each other's analyses of the case and only the necessary minimum to getting the facts out. Active student participation in case discussions is encouraged. Most students typically tend to underestimate, rather than overestimate, the worth of what they have to say. Thus, if you are ever in doubt, you are encouraged to speak up rather than stay quiet.

An important part of this course is case-based analysis and discussions. This is to ensure students have practice in applying assurance concepts and have opportunities to develop their professional judgment. One of the most important elements for this course is thorough preparation and analysis of the assigned cases and reading material. Each student is expected to prepare cases before each class. Learning will focus more on the thought process in identifying (including prioritizing), analyzing and addressing assurance situations. To derive maximum benefit from the cases, it is essential that you mentally 'get inside' the case situation.

A template for issues to consider in preparing for in class case discussions is included on Brightspace.

When possible, we will break out in small groups to briefly discuss case issues prior to moving into full class discussions of the cases. These small group sessions will be a good opportunity for you to test out some of your ideas and to contribute to the class experience. The professor will visit the breakout groups to answer questions and get a sense of class members' engagement in the group discussions.

Brightspace:

Brightspace will be used in this course. It is critical to use this learning tool on a regular basis. We will be using Brightspace as follows:

- To post video and/or powerpoint lectures and seminar documents
- To communicate with students on regular basis (e-mail, announcements, etc.)
- To submit assignments to receive feedback
- To post cases, problems or readings
- To post notes of an administrative nature or updates to the course outline, if required

To access Brightspace, type in the following URL: <http://brightspace.carleton.ca/>

Microsoft teams OR Zoom:

Microsoft teams or Zoom may be used if necessary:

- To host synchronous class discussions and case discussions
- Hosting office hours
- For the lecturer to meet with students individually or in small groups
- To present group seminar presentations

Assessment details

A. Contribution to Class Experience (10 percent)

Evaluation of Contribution to Class Experience The vast majority of professional accountants' interactions with others are oral. Depending on the specialty, they may spend very little time reading and even less time writing reports. For this reason, the development of oral skills is given a high priority in this course. Oral communication skills are especially important in a virtual world. The course should be considered a laboratory in which you can test your ability to convince your peers of the appropriateness of your views. Some of the characteristics of effective participation (whether oral or written) are as follows:

- (1) Are the points that are made relevant to the discussion in terms of increasing everyone's understanding, or are they merely regurgitation of case facts?
- (2) Do the comments take into consideration the ideas offered by others earlier in the discussion, or are the points isolated and disjointed? The best contributions tend to be those which reflect not only excellent preparation, but good listening, and interpretative and integrative skills as well.
- (3) Do the comments show evidence of a thorough reading and analysis of the case/reading?
- (4) Does the participant distinguish among different kinds of data; that is, facts, opinions, assumptions, and inferences?
- (5) Is there willingness to test new ideas or are all comments cautious/'safe'?
- (6) Is the participant willing to interact with other class members by asking questions or challenging conclusions?

Clearly, you must participate in class and discussion forums if you are going to share your ideas with others. There is no need to contribute to every class or to comment on every discussion post. Some of the best contributors in the past have been those who participated in only three or four sessions. Their contributions, however, were insightful and persuasive. The issue is one of quality, not quantity or frequency.

Given below is a description of how your class contributions will be assessed:

Outstanding contributor: Contributions in class or to the discussion forums reflect thorough preparation. Ideas offered are usually substantive, provide one or more major insights as well as direction for the class. Arguments, when offered, are well substantiated and persuasively presented. If this person were not a member of the class, the quality of the discussions would be diminished significantly.

Good contributor: Contributions in class or to the discussion forums reflect thorough preparation. Ideas offered are usually substantive, provide good insights and sometimes direction for the class. Arguments, when presented, are generally well-substantiated and are often persuasive. If this person were not a member of the class, the quality of the discussions would be diminished considerably.

Adequate contributor: Contributions in class or to the discussion forums reflect satisfactory preparation. Ideas offered are sometimes substantive, provide generally useful insights, but seldom offer a major new direction for the discussion. Arguments are sometimes presented and are fairly well-substantiated and sometimes persuasive. If this person were not a member of the class, the quality of the discussions would be diminished somewhat.

Non-participant: This person has said little or nothing in class or in the discussion forums. Hence, there is no adequate basis for evaluation. If this person were not a member of the class, the quality of the discussions would not be changed.

Unsatisfactory contributor: Contributions in class or to the discussion forums reflect inadequate preparation. Ideas are often obvious or restatement of case facts with limited interpretation and analysis or reflect inadequate reading of the case. Ideas offered are seldom substantive, provide few, if any, insights; and do not provide a constructive direction for the class. Integrative comments and effective arguments are absent. Class contributions are, at best, 'cherry-picking' efforts making isolated, obvious, and confusing points.

Brief preliminary feedback on contribution to the classroom environment will be provided to each student at the approximate mid-point of the course. Students are able to speak with the instructor at any point during the term should they wish additional feedback or guidance on this component of their course grade.

An additional component of contribution to the class experience may be the extent to which you monitor, access and participate in online components of the course. For example, your engagement with course materials posted online, such as video lectures, seminar slides and handouts, participation in general or specific discussion forums etc. may be considered in the assessment of your contribution to the class experience. You are encouraged to monitor the discussion forums and to comment or respond to your classmates' posts in a thoughtful, respectful and professional manner. Note that the professor may monitor your online activity in Brightspace and your grade for contribution to the class experience may consider your online, asynchronous engagement in the course, as well as your contributions in synchronous classroom-based course activities.

B. Individual Assignments (4 x 5% each; total 20 percent)

Four individual assignments will be required. See the due dates and times in the attached Detailed Course Schedule. These assignments are to help reinforce assurance concepts that students have found challenging in the past. These assignments may be based on cases to be discussed in class or, occasionally, on recent developments in assurance. **Late submissions of individual assignments will not be accepted.**

Individual assignments will be submitted through Brightspace assignment drop boxes.

C. Seminar (15 percent)

Students will be placed into teams by the professor prior to the first class. Each team will be required to research and present a seminar of approximately 30 minutes on one of the assurance seminar topics indicated in the Detailed Course Schedule. In addition, each group will be required to prepare and post the slide deck from the presentation as well as a 2-page handout summarizing key aspects of the seminar. These documents (slides and handout) are to be posted in the designated Discussion Forum on Brightspace by 9:30 p.m. on the day before the seminar presentation to make them available to the class.

Handouts should summarize key aspects of the seminar; they should not be a copy of the presentation slides. As a guiding question to help frame the handout, consider: what a CPA would want to know about your assigned topic that would help them prepare for their first ever engagement in the area? For example, what key issues, risks, practices, reporting practices, etc. are relevant to a not for profit assurance engagement, a sustainability assurance engagement, a public sector assurance engagement, etc. What references would be most appropriate for someone who wants to follow up and learn more about your topic? Consider how to effectively and efficiently present your information, for example, how can flowcharts, tables, bullet points, etc. be used to convey information? What can be done to make your handout both informative and engaging or attractive?

The professor should be provided with a one-page outline of your seminar by 9:30 p.m. on the date indicated in the Detailed Course Schedule to allow for feedback and direction before you delve too deeply into your seminar topic. This outline is not graded. It is used to provide the group with guidance, suggestions and references to help guide your subsequent research.

The seminar material is subject to examination.

Written feedback on the seminar will be provided to all members of the group within one week of the presentation. This feedback will be returned electronically.

Each member of the team is required to submit a peer evaluation of the contributions of each member of the team, using the form available on Brightspace. Failure to submit a peer evaluation for each member of the team will result in the loss of 5% for the seminar grade. In other words, the maximum grade possible for the seminar for a student who does not submit the peer evaluation will be 20 out of the 25 percent allocated to the seminar portion of the course grade.

D. Individual case submission (1 x 20 percent)

Students will be required to prepare and submit a response to a case on the date identified in the Detailed Course Schedule. The intention is to give students timely feedback on their application of

assurance concepts in a case analysis and to assist them to improve these skills. Details for the case submission deadlines are provided in the Detailed Course Schedule. Case submissions will be via Brightspace. Feedback will be provided electronically.

The grade for the individual case submission (10%) will be based on the case submission's effectiveness in identifying and addressing case issues (with an emphasis on assurance issues), as well as writing appropriately given the role to be assumed in the case and the intended audience in the case.

E. Final Examinations

The final exam is scheduled for Friday June 12, 2026 9:00 a.m. – 1:00 p.m

The final examination will be 4 hours long. The exam will be written and submitted in accordance with MAcc program requirements. **YOU WILL NEED A LAPTOP TO WRITE THE FINAL EXAM.** If this is not possible, please let me know as soon as possible.

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 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.

ACCT5125 P DETAILED COURSE SCHEDULE Summer 2026

Date	Topic	Readings/ Competency & Level	Other	Deliverables
1. Wednesday May 6, 2026	Introduction, Review of Key Assurance Concepts	CAS Review CAS 200, 210, 230; 300; 315, 320, 330; 500, 510; 560; 570; 580; 700, 701, 705, 706 Assurance Aide Memoire	Orientation to Assurance Handbook, Assurance Competency Map and Resources available on Brightspace	Wicon Waste (1996 UFE) Individual Assignment 1 (5%) – due Friday May 8, 9:30 p.m
2. Monday, May 11, 2026	Ethics, Association & Some Recent Developments	CSOA 5000, S. 5021; CPA Ontario CPC; International Ethics Standards Board for Accountants/ 4.2.2 B		Bedrock Quarries (1996 UFE)
3. Wednesday, May 13, 2026	Standard setting; Internal Control; Group Audits	CAS 315; 600 /4.1.1 A; 4.1.2 A		TripleB Security (2002 UFE) Individual Assignment 2 (5%) – due Wednesday, May 13, 9:30 p.m
4. Thursday, May 14, 2026	Quality Management Standards	CSQM-1; CSQM-2/ 2.1.1 B; 2.1.2 A; 2.1.3 A; 4.1.1 A; 4.1.2 A	Writing Auditing Cases	ReadQ (2001 UFE) One page seminar due Thursday, May 14, 9:30

Date	Topic	Readings/ Competency & Level	Other	Deliverables
				pm
Monday May 18, 2026		Victoria Day – No Class		
5. Wednesday, May 20, 2026	Assurance services	CSAE 3000, 3001; CAS 200; 510; 720; /1.2.3 A; 1.2.4 B; 4.2.1 A; 4.3.1 A; 4.3.2 A; 4.3.3 A; 4.3.4 A; 4.3.5 A		Prime Developments (1999 UFE)
6. Thursday May 21, 2026	Data Analytics in Assurance	CAS 300; 315; 330; 450; 500; 520; 530; 540; 550; 570; 620; CSAE 3000; 3001; 3416; 5925; CSRE 2400; AuG-50/ 4.1.1 A; 4.1.2 A; 4.3.6 A; 4.3.7 A; 4.3.8 A; 4.3.9 A; 4.3.10 A; 4.3.11 A		Atlantic Canada Aquaculture (<i>Accounting Perspectives</i>) Individual Case – Friday, May 22, 9:30 p.m.
7. Monday May 25, 2026	Computer- Assisted Auditing Small business audits / Audits of Smaller or Less Complex Entities	CAS 240; 300; 315; 330; 550; 'Consideration s specific to automated tools and techniques' (CAS 200,	Seminar – Small Business Audits/ Audits of Less Complex Entities (Group 1)	Winners Lottery (2005 UFE)

Date	Topic	Readings/ Competency & Level	Other	Deliverables
		315); ISACA Standards and Guidelines for Audit and Assurance/ 4.1.2 A CPA Handbook CAS sections 'Considerations specific to smaller entities' (CAS 200; 210; 220; 230; 240; 260; 265; 300; 315; 320; 330; 402; 450; 500; 505; 540; 550; 570; 701; CSAE 3000; 3001; CSRE 2400)/ 1.2.1 A; 1.2.2 A; 1.2.3 A; 1.2.4 B; 1.3.2 A; 1.4.2 A; 4.3.3 A; 4.3.4 A; 4.3.5 A; 4.3.6 A; 4.3.7 A; 4.3.8 A; 4.3.9 A; 4.3.10 A; 4.3.11 A; 5.1.1 A		
8. Wednesday May 27, 2026	Quality Management in an Audit; Communic-	CAS 220; 260; 265	Seminar – Other for Publicly Traded Companies	Global Touch (2001 UFE)

Date	Topic	Readings/ Competency & Level	Other	Deliverables
	ation with those Charged with Governance Other Services for publicly traded companies	S. 7060; 7150; 7170; 7200; AuG-6; AuG-16/ 1.2.3 A; 1.2.4 B; 1.4.1 A; 1.4.2 A; 1.4.3 B; 4.3.3 A; 4.3.4 A; 4.3.5 A; 4.3.6 A; 4.3.7 A; 4.3.8 A; 4.3.9 A; 4.3.10 A; 4.3.11 A; 5.1.1 A	(Group 2)	Individual Assignment 3 (5%) – due Wednesday, May 27, 9:30 p.m.
9. Monday June 1, 2026	Other Engagements (Part 1) – Reasonable Assurance Public Sector audits	S. 5925; CSAE 3416; 3530; 3531; /4.2.1 A; 4.3.1 A; 4.3.2 A; 4.3.3 A; 4.3.4 A; 4.3.5 A AuG-49; AuG- 50; CSAE 3001; CPA Handbook CAS sections 'Consideration s specific to audits in the public sector'/ 1.2.1 A; 1.2.2 A; 1.2.3 A; 1.2.4 B; 1.4.1 B; 1.4.2 A; 4.3.1 A; 4.3.2 A; 4.3.3 A; 4.3.4 A; 4.3.5 A; 4.3.6 A;	Seminar – Public Sector Audits (Group 3)	Boreal First Nation

Date	Topic	Readings/ Competency & Level	Other	Deliverables
		4.3.7 A; 4.3.8 A; 4.3.9 A; 4.3.10 A; 4.3.11 A; 4.4.1 B		
10. Wednesday, June 3, 2026	Other Engagements – Additional Reasonable Assurance and Limited Assurance Engagements Operational/ Internal audits	CAS 800, 805, 810; CSRE 2400, S. 7600; CSRS 4200; 4400; 4460 /4.2.1 A; 4.3.1 A; 4.3.2 A; 4.3.3 A; 4.3.4 A; 4.3.5 A CAS 610; ‘Considerations for understanding an entity’s internal audit function’ (Appendix 4 CAS 315); 20 Questions on Internal Audit/ 1.2.3 A; 1.2.4 B; 4.3.3 A; 4.3.4 A; 4.3.5 A; 4.3.6 A; 4.3.7 A; 4.3.8 A; 4.3.9 A; 4.3.10 A; 4.3.11 A	Seminar – Operational/ Internal Audits (Group 4)	Bassett University (2006 UFE) Individual Assignment 4 (5%) – due Wednesday, June 3, 9:30 p.m.

Date	Topic	Readings/ Competency & Level	Other	Deliverables
11. Monday June 8, 2026	Other Engagements (Part 3) – No Assurance Not-for-profit audits Environmental Assurance	CSRS 4200; 4400; 4460; /4.2.1 A; 4.3.1 A; 4.3.2 A; 4.3.3 A CPA Canada Not-for-Profit Director Series/ 1.2.1 A; 1.2.2 A; 1.2.3 A; 1.2.4 B; 1.4.1 B; 1.4.2 A; 4.3.3 A; 4.3.4 A; 4.3.5 A; 4.3.6 A; 4.3.7 A; 4.3.8 A; 4.3.9 A; 4.3.10 A; 4.3.11 A CAS 250; 315; 580; 620; 720; CSAE 3000; 3001; 3410/ 1.2.3 A; 1.2.4 B; 4.3.3 A; 4.3.4 A; 4.3.5 A; 4.3.6 A; 4.3.11 A	Seminar – Not for Profit Audits (Group 5)	OpenArms Society (1997 UFE)
12. Wednesday June 10, 2026	Investigative and forensic audits (IFA) Sustainability Assurance	CAS 240; 250; Standards of Practice for Investigative & Forensic Accounting Engagements/	Seminar – IFA (Group 6) Seminar – Sustainability	Cale Manufacturers (1997 UFE)

Date	Topic	Readings/ Competency & Level	Other	Deliverables
		1.2.3 A; 1.2.4 B; 4.3.3 A; 4.3.4 A; 4.3.5 A; 4.3.6 A; 4.3.11 A CSAE 3000; IFRS S1; IFRS S2; ISSA 5000/CSSA 5000	Audits (Group 7)	
Friday June 12, 2026	Final Exam	9:00 a.m. – 1:00 p.m. NI 4010		

***Refer to Academic Calendar for dates University Closed Dates and Holidays**
<https://calendar.carleton.ca/academicyear/>

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

MAcc Learning Goal	Not Covered	Introduced	Taught but Not Assessed	Taught <u>and</u> Assessed
MA1 Technical Competencies <i>Graduates will possess the technical abilities expected of professional accountants in all functional areas.</i>				X
MA2 Problem-Solving and Decision-Making <i>Graduates will be skilled in problem-solving and decision-making</i>			X	
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>				X

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/>