



ACCT 5136AP: Advanced Integration II

SUMMER 2026

Instructors	Hayley Cooper, MAcc, CPA, CA Emily Gray, FCPA, FCA
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Class Times	Section A: Mondays & Wednesdays: 14:30 – 17:30 Section P: Mondays & Wednesdays: 18:00 – 21:00 Full-Time: Wednesdays & Fridays: 9:00 – 14:00* Part-Time: Saturdays & Sundays: 9:00 – 14:00*
Case Writing	<i>*Case writing time lengths differ on a session-by-session basis depending on the type of case. See calendar for details.</i>
Modality	In-person synchronously during scheduled class time.
Office Hours	By appointment
Office Location	Hayley: NI 6026 Emily: NI 7018

Pre-Requisites & Preclusions:

Prerequisite: ACCT 5134 Advanced Integration I

Course Description/Instructor's Statement

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

Discussion, analysis and integration of issues involving financial reporting, assurance, finance, management accounting, taxation and/or strategy.

Instructor's Description:

Discussion, analysis and integration of financial reporting, assurance, finance, management accounting, taxation and strategy and governance issues and problems encountered in professional practice. This course builds upon and integrates the knowledge and skills developed in preceding courses.

Course Learning Objectives:

1. Identify situations involving ethical issues and use appropriate professional values when recommending an ethical course of action.
2. Identify and rank problems, analyze alternatives and recommend solutions to satisfy stakeholders' needs.
3. Combine, synthesize and/or integrate ideas and information from a variety of sources.
4. Express information and concepts concisely, clearly and legibly when writing and concisely, clearly and loudly when speaking.
5. Assess their professional capabilities and weaknesses and implement strategies to improve their future performance.

Required Materials & Prices

Estimated cost of mandatory study pack and case fees is approximately (\$110 including tax)

Your professors will assemble and disseminate the study pack and cases to you throughout the term (you do not need to go anywhere to purchase this). A Post-MAcc study schedule will be provided upon completion of the course for self-study.

Grading Scheme

Description	%
Mock CFE (Day 3)	50%
Mock CFE (Day 2)	50%
TOTAL	100%

Important Dates to Note

Date	Deliverable
July 25 @ 9:00am – 1:00pm	Mock CFE (Day 3)
August 8 @ 9:00am – 2:00pm	Mock CFE (Day 2)

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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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.

To prepare for the Mock CFEs (and the actual CFE), students are required to attend regular practice case writing sessions (see Calendar). Class time will be spent debriefing these cases. In addition, feedback from professional markers will be provided on two Day 1 cases, three Day 2 cases and five Day 3 cases to help improve your performance. As such, it is CRITICAL that students attend and make their best effort at these sessions. Failure to attend any individual case writing session will result in a 10% penalty on their final grade (10% deduction for EACH missed case-writing session); if a student attends, but their response shows a lack of effort, a 5% penalty on the final grade will be applied (for EACH). Each practice case will be done in pre-established exam-like conditions and submitted in Brightspace.

The Mock Day 3 CFE will be held on campus on Saturday, July 25th from 9am-1pm in exam conditions. Students will be writing on their laptops using e-proctoring software.

The Mock Day 2 CFE will be held on campus on Saturday, August 8th from 9am-2pm in exam conditions. Students will be writing on their laptops using e-proctoring software.

e-Proctoring: The University's e-proctoring system (CoMaS) will be used to administer the exams. 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.

The grading scale above will be used to calculate your final grade. The final grade received will either be a pass or a fail. Any grade at or over 70% will be a pass, and a grade below 70% will be a fail.

Simulating Exam Conditions:

Case writing practice sessions should always simulate exam conditions (even if writing at home). This includes:

- Having a PRINTED copy of the question (when writing on campus, this will be provided). Highlighters and pencils (including coloured pencils) are permitted to be used to mark up the case question paper.
- Using only a laptop, mouse, and external number pad (no external monitor permitted). A Texas Instrument BA II Plus calculator is also allowed.
- Writing within the time limits identified. No breaks unless taken within the time limits.
- Minimizing distractions: turn off phone, close all browsers except for Knotia, no notes except for CFE Appendix, use a quiet space.

Late Case Writing Submissions:

Given the class debriefs are based on the cases assigned, cases need to be attempted and submitted before class for the debriefs to be useful. Cases also need to be submitted on time because the professional markers are setting aside specific hours in their schedules for marking. Case submissions must be uploaded to the respective drop box within 10 minutes of the case writing session. If you are sick or otherwise indisposed, please contact your Professor.

If a conflict can be foreseen, please discuss with the Professor IN ADVANCE regarding an alternative time for case-writing so that the submission can still be received before class and within the marker's schedule.

Course Resources:

On Brightspace:

- Drop boxes for case writing submissions
- Additional cases for practice
- Suggested solutions, marking grids and other debrief material (available after class debrief sessions)
- Case writing toolbox resources
- Link to the CPA Competency Map; CFE Blueprint; CFE Appendix

Access to the CPA Handbook:

- Go to www.library.carleton.ca
 - Search for: "CPA Canada Standards and Guidance Collection"
 - Choose the first item that comes up
 - Enter your CarletonOne login and password
 - You are now on Knotia, which has access to the "CPA Canada Standards and Guidance Collection (CPACHB)", which houses the Accounting (IFRS and ASPE) and Assurance standards in Canada. We will be using this frequently in class, and should be a main resource you utilize while writing case responses.

In preparing for these cases, students may need to refer to other various reference sources to understand and evaluate current practices and requirements. The MAcc Program Resource page is a fantastic resource to review technical material from undergraduate prerequisites. Your notes from prior MAcc courses can be used to review more recently acquired technical material.

Classroom Structure:

Every class will address a CFE Day 1 case, a CFE Day 2 case, or one-to-two CFE Day 3 cases written in the previous case writing session. On occasion, technical material may be covered for review purposes where significant weaknesses are identified. Case debriefs are interactive. Students are encouraged to volunteer insights from the homework and ask questions.

Competency Map Coverage:

Most of the technical competencies listed in the CPA Canada competency map will have been covered at levels A, B or C in courses taken prior to this course. The cases used in this course will provide situations where students will have to apply a wide range of the technical and enabling competencies and knowledge topics at the level specified of the CPA Canada competency map for courses taken to date or being taken concurrently.

Technical competence is assumed.

Conduct:

Professional conduct is built upon the idea of mutual respect. Such conduct includes (but is not limited to):

1) Preparation & Participation

Students are required to have read, attempted and submitted their response to each case according to the schedule attached, which is in advance of class. They will therefore be prepared to discuss the case during class. Students are encouraged to contribute to debrief discussions, which must be done in a professional manner. Students may be instructed to provide feedback to others, which should be done in a constructive and respectful manner.

2) Attendance & Punctuality

Attendance is critical and any personal situations that limit your ability to attend class need to be discussed with the Professor. Attendance in the MAcc is mandatory.

Punctuality means two things in our class: being on time, and not leaving early. Given that this is a graduate level course, the expectation is that students have a certain level of maturity and respect to avoid being late and leaving early. Any need to do so, should again, be discussed with the Professor beforehand.

3) Other Disruptions

This is a very broad category and includes leaving and re-entering class (although we understand that there are times that this is a necessity). Side conversations are incredibly distracting to us and to the other students in the class. Talking to the class as a whole, though, is very much encouraged.

Texting, other cell phone use, internet surfing or completing other work while in class is NOT PERMITTED. Please turn your phone on silent (or off) and put it away.

Contribution to Learning Goals of the Program ([MAcc](#)).

Program Learning Goal	Competencies Not Covered	Competencies Introduced (only)	Competencies Taught But Not Assessed	Competencies Taught and Assessed
MA1 Technical Competencies <i>Graduates will possess the technical abilities expected of professional accountants in all functional areas.</i>				X (ACCT 5136 is a summative course. Technical competencies will have been taught in previous courses but may be reviewed through case debriefs.)
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

Schedule (Full-Time)

Class #	Date	Type	Topic/Case	Instructor
Case Session #1	Anytime before first class	Case Session	Read through a Day 1 case of our choosing	
Class # 1	Thursday, July 2nd	Class	Introductions	Hayley
Case Session # 2	Friday, July 3rd	Case Session	Day 2 Case #1	
Class # 2	Monday, July 6th	Class	Day 2 Case #1 Debrief	Emily
Case Session # 3	Wednesday, July 8th	Case Session	Day 3 Case #1 Day 3 Case #2 Tax AOs	
Class # 3	Wednesday, July 8th	Class	Day 3 Case #1 Debrief Day 3 Case #2 Debrief Tax AOs Debrief	Emily
Case Session # 4	Friday, July 10th	Case Session	Day 1 Case #2	
GOLF	Friday, July 10th	GOLF	GOLF	
Class # 4	***Monday, July 13 th & Tuesday July 14 th ***	Class	Day 1 Case #2 Debrief	Hayley / Guest
Case Session #5	Wednesday, July 15th	Case Session	Day 3 Case #1 Day 3 Case #2 Day 3 Case #3	
Class # 5	Wednesday, July 15th	Class	Day 3 Case #3 Debrief Day 3 Case #4 Debrief Day 3 Case #5 Debrief	Hayley
OPTIONAL - Valuation	Thursday, July 16th (8-9pm)	Virtual Tutorial	Valuation	Emily
Case Session # 6	Friday, July 17th	Case Session	Day 2 Case #2	
Class # 6	Monday, July 20th	Class	Day 2 Case #2 Debrief	Hayley
Case Session #7	Wednesday, July 22nd	Case Session	Day 3 Case #6 Day 3 Case #7 Day 3 Case #8	
Class # 7	Wednesday, July 22nd	Class	Day 3 Case #6 Debrief Day 3 Case #7 Debrief Day 3 Case #8 Debrief	Emily
Case Session #8	Friday, July 24th	Case Session	Day 1 Case #3	

Case Session # 9	Saturday, July 25th	Case Session	Day 3 Mock - Case A Day 3 Mock - Case B Day 3 Mock - Case C	Hayley / Emily
Class # 8	Monday, July 27th	Class	Day 3 Mock - A Debrief Day 3 Mock - B Debrief Day 3 Mock - C Debrief	Emily
Class # 9	Wednesday, July 29th	Class	Day 1 Case #3 Debrief	Emily / Guest
Case Session # 10	Wednesday, August 5th	Case Session	Day 1 Case #4	
Class # 10	Wednesday, August 5th	Class	Day 1 Case #4 Debrief	Hayley
Case Session # 11	Saturday, August 8th	Case Session	Day 2 Mock (Case #3)	Hayley / Emily
Class # 11	Monday, August 10th	Class	Day 2 Mock (Case #3) Debrief	Hayley
Class # 12	Wednesday, August 12th	Class	Day 3 Case #9 & Debrief & Tech Review Study Schedule	Emily

***** Classes will run as usual from 6-9pm for Cohort B (Full-Time P). Cohort A will be rescheduled for 9am-12pm on July 14. See your revised course calendar for room location.**

Schedule (Part-Time)

Class #	Date	Type	Topic/Case	Instructor
Case Session #1	Anytime before first class	Case Session	Read through a Day 1 case of our choosing	
Class # 1	Thursday, July 2nd	Class	Introductions	Hayley
Case Session # 2	Saturday, July 4 th	Case Session	Day 2 Case #1	
Case Session # 3	Sunday, July 5 th	Case Session	Day 3 Case #1 Day 3 Case #2 Tax AOs	
Class # 2	Monday, July 6 th	Class	Day 2 Case #1 Debrief	Emily
Class # 3	Wednesday, July 8 th	Class	Day 3 Case #1 Debrief Day 3 Case #2 Debrief Tax AOs Debrief	Emily
GOLF	Friday, July 10 th	GOLF	GOLF	
Case Session # 4	Saturday, July 11 th	Case Session	Day 1 Case #2	
Case Session # 5	Sunday, July 12 th	Case Session	Day 3 Case #3 Day 3 Case #4 Day 3 Case #5	
Class # 4	Monday, July 13 th	Class	Day 1 Case #2 Debrief	Hayley / Guest
Class # 5	Wednesday, July 15 th	Class	Day 3 Case #3 Debrief Day 3 Case #4 Debrief Day 3 Case #5 Debrief	Hayley
OPTIONAL - Valuation	Thursday, July 16 th (8-9pm)	Virtual Tutorial	Valuation	Emily
Case Session # 6	Saturday, July 18 th	Case Session	Day 2 Case #2	
Case Session #7	Sunday, July 19 th	Case Session	Day 3 Case #6 Day 3 Case #7 Day 3 Case #8	
Class # 6	Monday, July 20 th	Class	Day 2 Case #2 Debrief	Hayley
Class # 7	Wednesday, July 22 nd	Class	Day 3 Case #6 Debrief Day 3 Case #7 Debrief Day 3 Case #8 Debrief	Emily

Case Session # 8	Saturday, July 25th	Case Session	Day 3 Mock - Case A Day 3 Mock - Case B Day 3 Mock - Case C	Hayley / Emily
Case Session #9	Sunday, July 26th	Case Session	Day 1 Case #3	
Class # 8	Monday, July 27th	Class	Day 3 Mock - A Debrief Day 3 Mock - B Debrief Day 3 Mock - C Debrief	Emily
Class # 9	Wednesday, July 29th	Class	Day 1 Case #3 Debrief	Emily / Guest
Case Session # 10	Saturday, August 1	Case Session	Day 1 Case #4	
Class # 10	Wednesday, August 5th	Class	Day 1 Case #4 Debrief	Hayley
Case Session # 11	Saturday, August 8th	Case Session	Day 2 – Mock (Case #3)	Hayley / Emily
Class # 11	Monday, August 10th	Class	Day 2 – Mock (Case #3) Debrief	Hayley
Class # 12	Wednesday, August 12th	Class	Day 3 Case #9 & Debrief & Tech Review Study Schedule	Emily

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.

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).

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 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/>