



ACCT 5121 A & B ADVANCED CONCEPTS II

COURSE OUTLINE SUMMER 2019

PROFESSOR

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cuLearn: <https://www.carleton.ca/culearn/>

COURSE TIME

Section A: Tue. 8:35 – 11:25; Thu. 14:35 – 17:25.
Section B: Tue. 14:35 – 17:25; Thu. 8:35 – 11:25.

CALENDAR DESCRIPTION

An in-depth exploration of selected topics in management accounting, finance and corporate governance.

COURSE DESCRIPTION

This course builds upon and integrates knowledge previously gained in management accounting, finance, strategy, and governance in an undergraduate program. It covers technical and complex issues in depth and in a comprehensive manner, helps develop professional judgement, and focuses on the ability to integrate the various competencies. It hones the skills and competencies required of a professional accountant.

LEARNING OBJECTIVES AND OUTCOMES

The learning objectives and outcomes (LO) for the course are, as follows:

1. Analyze and evaluate an organization's costing systems.
2. Analyze and evaluate an organization's budgeting and budget control systems.
3. Analyze and evaluate an organization's responsibility accounting structure.
4. Analyze and evaluate an organization's financial statements.
5. Analyze and evaluate selected corporate governance practices.
6. Apply relevant information to short-term financial and capital investment decisions.
7. Recommend improvements and appropriate courses of actions, as applicable.

REQUIRED TEXTBOOK AND READINGS

Blocher, E., Stout, D., Juras, P., and Smith, S., *Cost Management: A Strategic Emphasis*, 8th Edition, McGraw Hill, 2019 (or the 7th Edition of this text).

Readings and cases, as indicated in the topical outline and schedule (available on *cuLearn* or as otherwise specified).

PREREQUISITES

There are no prerequisites for this course. By virtue of being admitted to the MAcc program, you have demonstrated coverage of the entry requirements to the program.

METHODS OF EVALUATION

Participation	10%
Case Report 1	20%
Case Report 2	20%
Final Exam	<u>50%</u>
Total	<u>100%</u>

The minimum grade required to pass this course is B -.

Participation. Participation marks are earned by answering advance class preparation questions on *cuLearn* based on assigned cases and readings (10 x ½ mark). They are to be completed individually, and marks are not awarded for identical, or essentially the same, answers by more than one student. Participation marks are also earned by participating in in-class activities/ assignments completed in small groups and handed in (10 x ½ mark).

Answers to these participation assignments are discussed in class but they are not individually graded and returned to students.

Case Reports 1 and 2. The case reports, to be completed with your assigned team members, involve the application and integration of major concepts covered in the course up to date in order to solve problems and issues presented in the case scenarios. They require the identification of problems, the analysis of relevant information, and writing a memo/report to management with recommendations. Additional guidelines will be posted on *cuLearn*.

Final Exam. The final exam is comprehensive, covering the material of the entire course. It consists of 3 – 5 cases/comprehensive questions.

Deferred Final Examination. Students unable to write a final examination because of illness or other circumstances beyond their control must contact the instructor in writing to request a deferred exam. Permission may be granted when the absence is supported by a medical certificate and or appropriate documents to support the reason for the deferral. Deferred exams are not granted to students who have made travel arrangements that conflict with examination schedule.

TEACHING/LEARNING METHODOLOGY

All class materials, including lecture notes and assigned readings, are available to students electronically (copyright permitting) in advance of each class. Before each class, students are expected to review these materials, to attempt to solve some practice problems, to answer a class preparation question posted on the *cuLearn* discussion forum, and to be fully prepared to discuss all related issues in class. The key concepts are highlighted and discussed in class, and then applied to solving complex/comprehensive problems and short cases. The primary role of the instructor is to facilitate student learning by helping students understand and apply key concepts, and by providing them with regular feedback on their progress. This approach requires students to develop and apply significant self-management skills. Teamwork/leadership and communications skills are also demonstrated while working on group assignments and participating in class discussions and activities.

The material in the textbook chapters indicated on the topical outline and schedule provides a review of competencies in management accounting, strategy and governance, and finance required in these areas for an entry into the CPA Canada Professional Education Program (PEP), and as a prerequisite for this course. The chapters and the related problems noted are primarily for self-study by students. Class time is dedicated to solving and discussing selected comprehensive problems and cases, which address the core competencies of the PEP at the B-level or A-level, as well as, enhance broader analytical and professional research skills associated with masters-level study. The topics on the topical outline and schedule are cross-referenced with the CPA Canada competency map in Appendix A. See Appendix B for a list of the CPA Canada Knowledge topics covered in this course.

PLEASE, DOWNLOAD THE WEEKLY MATERIALS TO YOUR LAPTOP AND BRING YOUR LAPTOP TO EACH CLASS FOR CONVENIENT ACCESS TO THESE MATERIALS IN CLASS, AS PRINT COPIES ARE NOT DISTRIBUTED.

TOPICAL OUTLINE AND SCHEDULE

<i>Class</i>	<i>Topic / LO</i>	<i>Readings</i>	<i>Review Pr. (RR)/Class Cases</i>
1	Introduction (LO 1, 3, 5)	Ch. 1, Cost Management and Strategy Reading 1: A New Day for Sustainability	Case 1: Recreational Products
2	Cost Management Tools: Jobs (LO 1, 7)	Ch. 3, Basic Cost Management Concepts (review as needed) Ch. 4, Job Costing Reading 3-2: Using Direct Labour Cost in a Cost vs. Resources Framework	RR: 4-40, 4-42 Case 4-2: East River Manufacturing (A)
3	Cost Management Tools: Activities (LO 1, 7)	Ch. 5, Activity-Based Costing and Customer Profitability Analysis Reading 5-3: Using Activity-Based Costing to Assess Channel/Customer Profitability	RR: 5-40, 5-44 Case 5-1: Blue Ridge Manufacturing
4	Cost Management Tools: Processes and Departments (LO 1, 7)	Ch. 6, Process Costing (pp. 179-193; pp. 204-206) Ch. 7, Cost Allocation (pp. 225-240) Reading 6-1: How Boeing Tracks Costs from A to Z	RR: 6-44, 6-48, 7-34 Case 6-3: Downstream Brewery (B)
5	Short-Term Profit Planning (LO 6, 7)	Ch. 8, Cost Estimation (pp. 268-279) Ch. 9, Short-Term Profit Planning: Cost-Volume-Profit Analysis (pp. 314-321; 328-336) Reading 9-1: Tools for Dealing with Uncertainty	RR: 8-46, 9-42 Case 9-7: Pancake World
6	Planning and Decision Making (LO 2, 7)	Ch. 10, Strategy and Master Budget (pp. 355-358; 373-384) Ch. 11, Decision Making with Strategic Emphasis (pp. 411-417) Reading 10-7: Planning for Uncertainty—New Approach to Forecasting Guides Companies in Unpredictable Economy CASE REPORT 1 DUE IN CLASS	RR: 10-56, 11-36, 11-46 Case 11-3: The Superior Valve Division
7	Capital Investments (LO 6, 7)	Ch. 12, Strategy and the Analysis of Capital Investments Reading 12-3: Calculating Firm's Cost of Capital	RR: 12-56 Case 12-1: Floating Investments
8	Budget Control (LO 2, 7)	Ch. 14, Operational Performance Measurement: Sales and Direct-Cost Variances (pp. 570-587) Ch. 15, Operational Performance Measurement: Indirect-Direct Cost Variances (pp. 521-634) Reading 15-2: Variance Analysis Refines Overhead Cost Control	RR: 14-48, 15-38 Case 14-1: Pet Groom & Clean
9	Managerial Evaluation Tools (LO 3, 7)	Ch. 18, Strategic Performance Measurement: Cost Centers and Profit Centers (pp. 785-796) Ch. 19, Strategic Performance Measurement: Investment Centers (pp. 826-843) Reading 19-4: A Better Way to Gauge Profitability	RR: 18-62, 19-42 Case 18-2: HeadGear, Inc.

10	Financial Statement Analysis and Business Valuation (LO 4, 7)	Ch. 20, Business Analysis and Business Valuation (pp. 882-890) Reading A. Framework for Financial Statement Analysis (Part 1): Return on Asset Performance ¹ Reading B: Framework for Financial Statement Analysis (Part 2): Financial Leverage and Return on Equity ²	RR: 20-36, 20-52 Case 20-1: Midwest Petro-Chemical Company
11	Governance Structures, Roles, and Mechanisms (LO 5, 7)	Reading C: Corporate Control and Accounting Regulation Reform: Sarbanes-Oxley Act and Its Canadian Counterpart ³ Reading D: Improving Organizational Performance and Governance ⁴	Case A: Golden Parachutes ⁵
12	Issues in not-for-profit and government organizations (LO 2, 3, 5, 7)	Reading E: Planning, Control, and Evaluation in the Public Sector ⁶ Reading F: Financial Governance Model in the Public Sector: Overview of Structures and Practices in Canadian Governments ⁷ CASE REPORT 2 DUE IN CLASS	Case 10-4: Bay State University
		Final Exam—Tuesday, June 25, 2019, 9:00 – 13:00, 1301 HS	

¹ Gallinger, G. (2000). Framework for Financial Statement Analysis (Part 1): Return on Asset Performance. *Business Credit* (February): 40-43. [Available through ‘electronic journals’ at Carleton University Library]

² Gallinger, G. (2000). Framework for Financial Statement Analysis (Part 2): Financial Leverage and Return on Equity. *Business Credit* (March): 33-35. [Available through ‘electronic journals’ at Carleton University Library]

³ Pollanen, R. and Pollanen, E. (2008). Corporate Control and Accounting Regulation Reform: Sarbanes-Oxley Act and Its Canadian Counterpart. *International Journal of Business, Accounting, and Finance*, 2 (2): 34-48. [Copyright permission granted for educational use.]

⁴ COSO (2014), Improving Organizational Performance and Governance. [Available at: <http://coso.org/documents/2014-2-10-COSO%20Thought%20Paper.pdf>]

⁵ Kenneth A. Merchant and Wim A. Van der Stede, *Management Control Systems: Performance Measurement, Evaluation and Incentives*, 3rd Ed., Prentice-Hall, 2012, pp., 574-577.

⁶ Pollanen, R. (2014). Planning, Control, and Evaluation in the Public Sector. [Available from the author for use in ACCT 5121]

⁷ Pollanen, R. (2015). Financial Governance Structures and Practices in Canadian Governments. *International Journal of Business, Accounting, and Finance*, 9 (2): 1-15. [Copyright permission granted for educational use.]

APPENDIX A: CPA CANADA COMPETENCY MAP COVERAGE

<i>Class</i>	<i>Topic</i>	<i>Competency/Level</i>		<i>Knowledge Supplement</i>
1	Introduction (LO 1, 3, 5)	2.1.1 Evaluates the entity's governance structure 3.6.1 Evaluates performance using accepted frameworks	B B	<i>Role of Governance:</i> a) Governance structure (roles, responsibilities, ethics) <i>Management evaluation tools</i> (introduction): (cost management, resource management, activity-based management, strategic evaluation, etc.)
2	Cost Management Tools: Jobs (LO 1, 7)	3.3.1 Evaluates cost classifications and costing methods for management of ongoing operations 3.3.2 Evaluates and applies cost management techniques appropriate for specific costing decisions 3.3.4 Recommends cost management improvements across the entity	B B B	<i>Cost Management:</i> a) Nature of costs (cost behaviour) b) Classification of costs c) Product costing (manufacturing cost flows, cost of goods sold, cost of goods manufactured) f) Job costing (various types of jobs, spoilage)
3	Cost Management Tools: Activities (LO 1, 7)	3.3.1 Evaluates cost classifications and costing methods for management of ongoing operations 3.3.2 Evaluates and applies cost management techniques appropriate for specific costing decisions 3.3.3 Recommends changes identified by applying process improvement methodologies 3.3.4 Recommends cost management improvements across the entity	B B B B	<i>Cost Management:</i> a) Nature of costs (cost behaviour) b) Classification of costs g) Activity-based costing (pros and cons, activity-based management)
4	Cost Management Tools: Processes and Departments (LO 1, 7)	3.3.1 Evaluates cost classifications and costing methods for management of ongoing operations 3.3.2 Evaluates and applies cost management techniques appropriate for specific costing decisions 3.3.4 Recommends cost management improvements across the entity	B B B	<i>Cost Management:</i> a) Nature of costs (cost behaviour) b) Classification of costs c) Product costing (manufacturing cost flows, service department cost allocation) e) Process costing (weighted-average and FIFO methods, spoilage)

5	Short-Term Profit Planning (LO 6, 7)	3.3.1 Evaluates cost classifications and costing methods for management of ongoing operations	B	<i>Cost Management:</i> a) Nature of costs (cost estimation) b) Classification of costs
		3.2.2 Evaluates and applies cost management techniques appropriate for specific costing decisions	A	
		3.5.1 Performs sensitivity analysis	B	<i>Types of Management Accounting Analysis:</i> a) Cost-volume-profit analysis (assumptions, break-even analysis, single vs. multiple product analysis) b) Trend and sensitivity analysis c) Contribution margin analysis d) Cost-benefit analysis
		3.1.3 Recommends improvements to reporting systems to meet information needs	B	
		3.4.1 Evaluates sources and drivers of revenue growth	B	
3.5.2 Evaluates sustainable profit maximization and capacity management performance	B			
6	Planning and Decision Making (LO 2, 7)	3.2.1 Develops or evaluates information inputs for operational plans, budgets, and forecasts	A	<i>Budgeting:</i> a) Nature of budgeting process (objectives, processes, differences between forecasts, budgets, and pro forma) c) Adjustment to plans and budgets (flexible budget) d) Cash budgeting (short- and long-term sources and uses of funds) e) Benchmarking
		3.2.2 Prepares, analyzes, or evaluates operational plans, budgets, and forecasts	A	
		3.1.1 Evaluates management information requirements	A	
		3.1.2 Evaluates the types of information systems used and the role they play in an organization	B	
		3.3.2 Evaluates and applies cost management techniques appropriate for specific costing decisions	B	<i>Cost Management:</i> a) Nature of costs (cost behaviour) b) Classification of costs h) Relevant costing (make or buy, special order, sell or process further, add or drop product/service/department)

7	Budget Control (LO 2, 7)	3.2.1 Develops or evaluates information inputs for operational plans, budgets and forecasts	A	<i>Cost Management:</i> j) Standard costing systems (actual, normal, standard costing; setting standard costs)
		3.2.3 Computes, analyzes, or assesses implications of variances	A	
3.3.1 Evaluates cost classifications and costing methods for management and ongoing operations	B			
3.3.2 Evaluates and applies cost management techniques appropriate for specific costing decisions	B			
		3.2.3 Computes, analyzes, or assesses implications of variances	A	<i>Budgeting:</i> f) Budget variance analysis (cost and sales variances, criteria for investigation, favourable/unfavourable variance analysis) g) Performance indicators (nonfinancial performance measures)
		3.6.1 Evaluates performance using accepted frameworks	B	
		3.1.1 Evaluates management information requirements	A	
		3.1.2 Evaluates the types of information systems used and the role they play in an organization	B	
8	Analysis of Capital Investments (LO 6, 7)	5.2.5 Evaluates the entity's cost of capital	B	<i>Determination of Cost of Capital:</i> a) Capital components and costs b) Capital asset pricing model (CAPM) c) Weighted average cost of capital (WACC) d) Marginal cost of capital
		5.3.1 Develops and evaluates capital budgeting processes and decisions	B	<i>Finance Concepts:</i> f) Time value of money <i>Capital Budgeting:</i> a) Role and nature of capital budgeting b) Discount versus capitalization rate c) Investment in working capital d) Evaluation criteria (capital rationing, abandonment decisions—payback, internal rate of return, net present value) e) Tax effects f) Post-audit of capital investments

9	Managerial Evaluation Tools (LO 3, 7)	3.6.1 Evaluates performance using accepted frameworks	B	<i>Management Evaluation Tools:</i> a) Responsibility Accounting (responsibility centres, systems) b) Decentralization vs. centralization management
		3.6.2 Evaluates performance of responsibility centres	B	
		3.6.3 Evaluates root causes of performance issues	B	
		3.3.2 Evaluates and applies cost management techniques appropriate for specific costing decisions	B	<i>Cost Management:</i> c) Product costing (variable vs. absorption costing)
10	Financial Statement Analysis and Business Valuation (LO 4, 7)	5.1.1 Evaluates the entity's financial state	B	<i>Finance concepts:</i> a) Risk/return b) Financial leverage and risk c) Financial management goals and objectives e) Income tax considerations
		5.1.2 Develops or evaluates financial proposals and financing plans	B	
		5.1.1 Evaluates the entity's financial state	B	<i>Financial analysis in a finance context:</i> a) Free cash flow analysis b) Horizontal and vertical analysis c) Ratio analysis d) Trend analysis e) Sensibility analysis f) Scenario/simulation analysis
		5.1.2 Develops or evaluates financial proposals and financing plans	B	
5.6.2 Advises a financially troubled business	B			
11	Governance— Structures, Roles, and Mechanisms (LO 5, 7)	2.1.1 Evaluates the entity's governance structure	B	<i>Role of Governance:</i> a) Governance structure (roles, responsibilities, duties of various levels of organization in strategic management, ethics) b) Role of auditors (internal and external auditors, audit committees) c) Compliance (role of regulatory bodies, Sarbanes-Oxley Act, Canadian Securities Administrators' multilateral instrument, ethics)
		2.1.2 Evaluates the specific role of the audit committee in governance	B	
		2.1.3. Evaluates mechanisms used for compliance purposes	B	
		2.1.4. Analyzes the specific role of the board in an entity's social responsibility strategy and sustainability	B	
12	Issues in not-for-profit and government organizations (LO 2, 3, 5, 7)	3.2.2 Prepares, analyzes, or evaluates operational plans, budgets, and forecasts	B	<i>Management planning and control principles in not-for-profit and government organizations:</i> a) Unique aspects of budgeting, pricing, and program evaluation
		3.4.1 Evaluates sources and drivers of revenue growth	B	

Appendix B: CPA Canada Knowledge Topics Covered in ACCT 5121

Most of the following knowledge topics will be covered in ACCT 5121:

SECTION 2: STRATEGY AND GOVERNANCE

Role of Governance

- a) Governance structure
 - Roles, responsibilities, and duties of various levels of the organization in the strategic management process, including the board of directors, executive management, owners, and other stakeholders
 - Board of director self-evaluation
 - Role that ethics plays in good governance
- b) Auditor role
 - Role of the internal auditor in ensuring good internal governance
 - Role of the external auditor (including audit risk model and audit liability)
 - Audit report follow-up/decisions made
- c) Compliance
 - Role of regulatory bodies in ensuring good governance
 - Sarbanes-Oxley Act of 2002, and Canadian Securities Administrators' multilateral instruments on governance

SECTION 3: MANAGEMENT ACCOUNTING

Budgeting

- a) Nature of the budgeting process
 - Objectives of budgeting
 - Budgeting process: functions, relationships, components, time frame, techniques
 - Difference between forecasts, pro forma, and budgets
- c) Adjustment to Plans and Budgets
 - Flexible budgets
- d) Cash budgeting (i.e., cash flow forecasts and short- and long-term sources and uses of funds)
- e) Benchmarking
- f) Budget variance analysis
 - Cost and sales variances: price/rate, efficiency, denominator, spending, mix, yield, volume, quantity, market share, and market size
 - Criteria used to select variances to investigate (e.g., materiality, cost/benefit, consistency of occurrence, ability to control, nature of item)
 - Favourable and unfavourable variance analysis
- g) Performance indicators
 - Various performance indicators
 - Efficiency and effectiveness performance measures for not-for-profit and government entities

Cost Management

- a) Nature of costs
 - Cost behaviour patterns and their relevance to decision making
 - Cost estimation: underlying assumptions, cost function parameters, difficulties encountered, approaches used: high-low, account analysis
- b) Classification of costs
 - Various cost classifications (variable vs. fixed, step variable, step fixed, mixed, period vs. product, prime, conversion, opportunity, relevant, direct vs. indirect, sunk, controllable vs. non-controllable, committed vs. discretionary, attributed vs. allocated, relevant range)
- c) Product costing

- Flow of costs within a manufacturing environment and preparation of schedule of cost of goods sold and cost of goods manufactured
- Service department cost allocation (step, direct, reciprocal)
- Variable or direct versus full or absorption costing
- Cost of capacity (actual, normal, theoretical, and practical capacity)
- d) Joint product and by-product costing
- e) Process costing
 - Process costing applied: weighted average and FIFO methods
 - Treatment of normal and abnormal spoilage
- f) Job costing
 - Job costing applied to various types of jobs
 - Treatment of normal and abnormal spoilage
- g) Activity-based costing (ABC)
 - Pros and cons of using activity-based costing, and application
 - Activity-based management (process improvement, process value analysis, cost reduction, activity-based financial performance measurement)
- h) Relevant costing
 - Make or buy (outsourcing), special order, sell or process further, add or drop a product/service/department/customer decisions
- j) Standard cost systems
 - Difference between actual, normal, and standard costing systems and their applications
 - Establishment of standard costs

Types of Management Accounting Analysis

- a) Cost-volume-profit analysis (C-V-P)
 - Underlying assumptions, limitations, and information requirements of C-V-P
 - Single- versus multiple-product C-V-P analysis
 - C-V-P graphs
 - Break-even analysis calculations with changing variables
- b) Trend and sensitivity analysis
 - Sensitivity analysis as applied to C-V-P, contribution margin, relevant costing, etc.
- c) Contribution margin analysis
- d) Cost-benefit analysis

Management Evaluation Tools

- a) Responsibility accounting
 - Types of responsibility centres (revenue, cost, profit, investment)
 - Responsibility accounting systems: controllability, performance reports, behavioural implications
 - Differences in application to not-for-profit and government
- b) Decentralization versus centralization management

Management Planning and Control Principles as They Apply to Not-for-Profit and Government Organizations

- a) Unique aspects of budgeting, pricing, and program evaluation

SECTION 5: FINANCE

Finance Concepts

- a) Risk/return
- b) Financial leverage and risk (impact on residual return, interaction with operating leverage)
- c) Financial management goals and objectives
- d) Impact of inflation/deflation
- e) Income tax considerations
- f) Time value of money (including risk-adjusted discount rates)

Financial Analysis in a Finance Context

- a) Free cash flow analysis
- b) Horizontal and vertical analysis
- c) Ratio analysis
- d) Trend analysis
- e) Sensitivity analysis
- f) Scenario/simulation analysis
- g) Payback
- h) Internal rate of return
- i) Net present value

Determination of the Cost of Capital

- a) Capital components and cost
- b) Capital asset pricing model (CAPM)
- c) Weighted average cost of capital (WACC)
- d) Marginal cost of capital

Capital Budgeting

- a) Role and nature of capital budgeting
- b) Discount versus capitalization rate
- c) Investment in working capital
- d) Evaluation criteria (capital rationing, abandonment decisions)
- e) Tax effects
- f) Post-audit of capital investments

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).

Required calculator in BUSI course 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 Spratt School of Business encourages group assignments in the school for several reasons. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, follower-ship 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.

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

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

Pregnancy 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, visit the Equity Services website: carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf

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, visit the Equity Services website: carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf

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. 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: carleton.ca/sexual-violence-support

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

Academic Integrity

Violations of academic integrity are a serious academic offence. 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 – 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/>.

Sprott Student Services

The Sprott student services office, located in 710 Dunton Tower, offers academic advising, study skills advising, and overall academic success support. If you are having a difficult time with this course or others, or just need some guidance on how to successfully complete your Sprott degree, please drop in any weekday between 8:30am and 4:30pm. Our advisors are happy to discuss grades, course selection, tutoring, concentrations, and will ensure that you get connected with the resources you need to succeed! <http://sprott.carleton.ca/students/undergraduate/learning-support/>

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: carleton.ca/csas.

Important Information:

- Students must always retain a hard 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 may wish to do so by visiting <http://carleton.ca/ccs/students/>
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Important Dates – Early Summer 2019

- May 6 Early summer and full summer classes begin.
- May 10 Graduate students who have not electronically submitted their final thesis copy to the Faculty of Graduate and Postdoctoral Affairs will not be eligible to graduate in spring 2019 and must register for the summer 2019 term.
- May 13 Last day for registration and course changes (including auditing) for early summer courses.
- May 17 Last day for registration and course changes (including auditing) for full summer courses.
- May 17-29 Fall/winter and winter term deferred final examinations will be held.
- May 20 Statutory holiday. University closed. No examinations take place.
- May 24 Last day to withdraw from early summer and full summer courses with a full fee adjustment. Withdrawals after this date will result in a permanent notation of WDN on the official transcript.
- May 31 Last day to request Formal Examination Accommodation Forms for June examinations to the Paul Menton Centre for Students with Disabilities. Note that it may not be possible to fulfil accommodation requests received after the specified deadlines.
- June 11 Last day for summative tests or examinations, or formative tests or examinations totalling more than 15% of the final grade, for early summer courses before the official examination period (see Examination Regulations in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar).
- June 18 Last day of early summer classes. (NOTE: full summer classes resume July 2.)
- Last day for take home examinations to be assigned, with the exception of those conforming to the Examinations regulations in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar.
- Last day for academic withdrawal from early summer courses.
- Last day for handing in term assignments, subject to any earlier course deadline.
- June 19-20 No classes or examinations take place.
- June 21-27 Final examinations in early summer courses and mid-term examinations in full summer courses may be held. Examinations are normally held all seven days of the week.