

**ACCT 5121 A & B
ADVANCED CONCEPTS II**

**COURSE OUTLINE
SUMMER 2018**

PROFESSOR	Raili Pollanen, PhD, MBA, CPA (CMA) Office: DT 1004A, Tel. 520-2600, Ext. 2376 Office Hours: Tuesdays and Thursdays 12:00 - 13:00 E-mail: raili.pollanen@carleton.ca cuLearn: https://www.carleton.ca/culearn/
COURSE TIME/ LOCATION	Section A: Tue. 8:30-11:30; Thu. 14:30-17:30, CB 2400 Section B: Tue. 14:30-17:30; Thu. 8:30-11:30, CB 3400

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 Cokins, G., *Cost Management: A Strategic Emphasis*, 7th Edition, McGraw Hill, 2016.

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

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.

METHODS OF EVALUATION

Participation	10%
Team Case Report	20%
Team Research Report	20%
Final Exam	<u>50%</u>
Total	<u>100%</u>

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

The final grades are subject to the Dean's approval. In accordance with Carleton University's grading policy, the letter grades 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			

WDN = Withdrawn from course; DEF = Deferred final exam.

Participation. Participation marks can be earned by answering advance class preparation questions on *cuLearn* based on assigned cases and readings (10 x 1 mark) starting in the 2nd class. One activity may be missed without a penalty, but there is no makeup for any missed ones. Note: They are to be completed individually, and marks are not awarded for identical, or essentially the same, answers by more than one student.

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

Team Case Report. The team case report involves the application and integration of concepts covered in the course up to date in order to solve problems and issues presented in a case scenario. It requires 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**.

Team Research Report. The team research report entails the analysis of and recommendations for relevant advanced management accounting problems or issues in an actual organizational context. Additional guidelines will be posted on **cuLearn**.

Final Exam. The final exam is comprehensive, covering the material of the entire course. It is administered through SecureExam.

Note: During the final exam, only non-programmable calculators (without alpha storage capabilities) are permitted. Language translation dictionaries (print format) are allowed, as long as they do not contain any handwritten notes. Electronic translation dictionaries are not allowed.

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 document/s to support the reason for the deferral. Deferred exams are not granted for students who have made travel arrangements that conflict with examination schedule.

Drop Course Policy:

The deadline for academic withdrawal is the last day of classes in each term.

TEACHING/LEARNING METHODOLOGY

All class materials, including lecture notes and assigned readings, will be 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 practice problems (many can be completed using Excel), to answer a class preparation question posted on the online 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.

TOPICAL OUTLINE AND SCHEDULE¹

<i>Class</i>	<i>Topic / LO</i>	<i>Readings</i>	<i>Review Pr. (RR)/Class Cases</i>
May 8	Introduction (LO 1, 3, 5)	Ch. 1, Cost Management and Strategy Reading 1: A New Day for Sustainability	Case 1: Recreational Products
10	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)
15	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
17	Cost Management Tools: Processes and Departments (LO 1, 7)	Ch. 6, Process Costing (pp. 169-182; pp. 193-195) Ch. 7, Cost Allocation (pp. 214-229) Reading 6-1: How Boeing Tracks Costs from A to Z	RR: 6-44, 6-48, 7-34 Case 6-3: Downstream Brewery (B)
22	Short-Term Profit Planning (LO 6, 7)	Ch. 8, Cost Estimation (pp. 256-266) Ch. 9, Short-Term Profit Planning: Cost-Volume-Profit Analysis (pp. 299-306; 313-321) Reading 9-1: Tools for Dealing with Uncertainty	RR: 8-46, 9-42 Case 9-7: Pancake World
24	Planning and Decision Making (LO 2, 7)	Ch. 10, Strategy and Master Budget (pp. 340-343; 356-369) Ch. 11, Decision Making with Strategic Emphasis (pp. 394-398) Reading 10-7: Planning for Uncertainty—New Approach to Forecasting Guides Companies in Unpredictable Economy	RR: 10-56, 11-36, 11-46 Case 11-3: The Superior Valve Division
29		NO CLASS: CASE REPORTS DUE (6 p.m. by email)	
31	Budget Control (LO 2, 7)	Ch. 14, Operational Performance Measurement: Sales and Direct-Cost Variances (pp. 541-558) Ch. 15, Operational Performance Measurement: Indirect-Direct Cost Variances (pp. 591-604) Reading 15-2: Variance Analysis Refines Overhead Cost Control	RR: 14-48, 15-38 Case 14-1: Pet Groom & Clean
June 5	Capital Investments (LO 6, 7)	Ch. 12, Strategy and the Analysis of Capital Investments Reading 12-3: Calculating Firm's Cost of Capital	RR: 12-48 Case 12-1: Floating Investments
7	Managerial Evaluation Tools (LO 3, 7)	Ch. 18, Strategic Performance Measurement: Cost Centers and Profit Centers (pp. 747-758) Ch. 19, Strategic Performance Measurement: Investment Centers (pp. 784-801) Reading 19-4: A Better Way to Gauge Profitability	RR: 18-62, 19-42 Case 18-2: HeadGear, Inc.

¹ ALL PROBLEMS ARE FROM THE BLOCHER ET AL. TEXTBOOK, AND ALL READINGS AND CASES FROM THE ONLINE SUPPLEMENT ACCOMPANYING THIS TEXTBOOK, UNLESS OTHERWISE INDICATED.

12	Financial Statement Analysis and Business Valuation (LO 4, 7)	Ch. 20, Business Analysis and Business Valuation (pp. 841-848) Reading A. Framework for Financial Statement Analysis (Part 1): Return on Asset Performance ² Reading B: Framework for Financial Statement Analysis (Part 2): Financial Leverage and Return on Equity ³	RR: 20-36, 20-52 Case 20-1: Midwest Petro-Chemical Company
14	Governance Structures, Roles, and Mechanisms (LO 5, 7)	Reading C: Corporate Control and Accounting Regulation Reform: Sarbanes-Oxley Act and Its Canadian Counterpart ⁴ Reading D: Improving Organizational Performance and Governance ⁵	Case A: Golden Parachutes ⁶
19	Issues in not-for-profit and government organizations (LO 2, 3, 5, 7)	Reading E: Planning, Control, and Evaluation in the Public Sector ⁷ Reading F: Financial Governance Model in the Public Sector: Overview of Structures and Practices in Canadian Governments ⁸ PROJECT REPORTS DUE (at beginning of class)	Case 10-4: Bay State University
26		Final Exam—time and room to be announced.	

² 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]

³ 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]

⁴ 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. [Available from the first author; copyright permission granted for educational use]

⁵ COSO (2014), Improving Organizational Performance and Governance. [Available at: <http://coso.org/documents/2014-2-10-COSO%20Thought%20Paper.pdf>]

⁶ 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.

⁷ Pollanen, R. (2014). Planning, Control, and Evaluation in the Public Sector. [Available from the author for use in ACCT 5121]

⁸ Pollanen, R. (2015). Financial Governance Structures and Practices in Canadian Governments. *International Journal of Business, Accounting, and Finance*, 9 (2): 1-15. [Available from the author; 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	B	
		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	B			
3.1.2 Evaluates the types of information systems used and the role they play in an organization	B			
		3.1.4 Identifies ethical and privacy issues related to information technology	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

General Policies:

Course Sharing Websites

Student or professor 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).

Policy on Mobile Devices

The use of mobile devices IS NOT PERMITTED in this class. It is disruptive to the instructor and class members. If you carry such a device to class, please make sure it is turned off. If an emergency situation requires you to keep it turned on, please discuss this with your instructor prior to class.

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, followership and other group skills. Group assignments are also good for learning integrative skills for putting together a complex task. Your instructor 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.

Person with Disabilities

The Paul Menton Centre for Students with Disabilities (PMC) provides services to students with Learning Disabilities (LD), psychiatric/mental health disabilities, Attention Deficit Hyperactivity Disorder (ADHD), Autism Spectrum Disorders (ASD), chronic medical conditions, and impairments in mobility, hearing, and vision. If you have a disability requiring academic accommodations in this course, please contact PMC at 613-520-6608 or pmc@carleton.ca for a formal evaluation. If you are already registered with the PMC, contact your PMC coordinator to send me your Letter of Accommodation at the beginning of the term, and no later than two weeks before the first in-class scheduled test or exam requiring accommodation (if applicable). Requests made within two weeks will be reviewed on a case-by-case basis. After requesting accommodation from PMC, meet with me to ensure accommodation arrangements are made. Please consult the PMC website (www.carleton.ca/pmc) for the deadline to request accommodations for the formally-scheduled exam (if applicable).

Religious Observance

Students requesting academic accommodation on the basis of religious observance should make a formal, written request to their instructors for alternate dates and/or means of satisfying academic requirements. Such requests should be made during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist, but no later than two weeks before the compulsory academic event. Accommodation is to be worked out directly and on an individual basis between the student and the instructor(s) involved. Instructors will make accommodations in a way that avoids academic disadvantage to the student.

Students or instructors who have questions or want to confirm accommodation eligibility of a religious event or practice may refer to the Equity Services website for a list of holy days and Carleton's Academic Accommodation policies, or may contact an Equity Services Advisor in the Equity Services Department for assistance.

Pregnancy

Pregnant students requiring academic accommodations are encouraged to contact an Equity Advisor in Equity Services to complete a *letter of accommodation*. The student must then make an appointment to discuss her needs with the instructor at least two weeks prior to the first academic event in which it is anticipated the accommodation will be required.

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 expulsion; suspension from all studies at Carleton; suspension from full-time studies; a refusal of permission to continue or to register in a specific degree program; academic probation; and a grade of Failure in the course, 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/>.

Important Dates and Deadlines:

- **Early Summer Term:** May 7, 2018 to June 19, 2018
- **Late Summer Term:** July 3, 2018 to August 15, 2018
- **Full Summer Term:** May 7, 2018 to August 15, 2018

March 1, 2018

Last day for receipt of applications for admission to an undergraduate degree program for the summer term.

March 19, 2018

Financial holds preventing registration will be applied to accounts with an outstanding balance. In order to prevent delayed registration for Summer 2018 courses, please allow adequate processing time as payments normally take 2 days to be applied to your student account.

March 22, 2018

Carleton Central opens at 8:30 a.m. for registration for Carleton University degree students (graduate and undergraduate). Check your time-ticket [here](#).

March 26, 2018

Carleton Central opens at 8:30 a.m. for registration for Carleton University Special Students (non-degree).

April 12, 2018

Registration for University of Ottawa undergraduate exchange students begins. Registration opens at 8:30 a.m.

April 25, 2018

Deadline for fee payment or assignment of funding to ensure payment is processed to your account without incurring a late charge. Payment of fees is due by the [posted deadlines](#).

May 1, 2018

Last day for receipt of applications for undergraduate internal degree transfers to allow for registration for the summer term.

May 7, 2018

Early summer and **full** summer courses begin.

May 11, 2018

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 2018 and must register for the Summer 2018 term.

May 14, 2018

Last day for registration and course changes (including auditing) for **early** summer courses.

May 18, 2018

Last day for registration and course changes (including auditing) for **full** summer courses.

May 18-29, 2018

Fall/Winter and winter term deferred final examinations will be held.

May 21, 2018

Statutory holiday. University closed.

May 25, 2018

Last day for a full fee adjustment when withdrawing from **early** summer and **full** summer courses (financial withdrawal). Withdrawals after this date will result in a permanent notation of WDN on the official transcript.

June 1, 2018

Last day to request Formal Examination Accommodation Forms for **early** summer examinations to the Paul Menton Centre for Students with Disabilities. Note that it may not be possible to fulfill accommodation requests received after the specified deadlines.

June 12, 2018

Last day for summative or final examinations for **early** summer courses before the official examination period (see [Examination Regulations](#) in the Academic Regulations of the University section of the Undergraduate Calendar).

June 14, 2018

Final summer term payment deadline. Any balance owing on your student account will prevent access to registration for future terms.

Holds will be placed on unpaid summer accounts, which will prevent access to marks and/or registration for the 2018-19 Fall/Winter course selection. Payment of fees is due by the [posted deadlines](#).

June 19, 2018

Last day of **early** summer classes (NOTE: Full summer classes resume July 3).

Last day for academic withdrawal from **early** summer courses.

Last day for handing in term assignments, subject to any earlier course deadline.

June 20-21, 2018

No classes or examinations take place.

June 22-28, 2018

Early summer final examinations and mid-term examinations in **full** summer courses may be held. Examinations are normally held all seven days of the week.

July 2, 2018

Statutory holiday. University closed.