



**Carleton**  
University

**Sprett**  
School of Business

**ACCT 5129 P**  
**Professional Accounting Cases I**

**Course Outline**  
**Winter 2022**

<b>Instructor:</b>	Devin Fraser, MAcc, CPA, CA, CFE
<b>Email:</b>	devin.fraser@carleton.ca
<b>Class Time:</b>	Monday's 6:00pm to 9:00pm
<b>Class Location:</b>	Online (Zoom)
<b>Modality:</b>	Fully Online - Synchronous
<b>Office Hours:</b>	By appointment as requested.

**Course Calendar Description:**

An introduction to approaching, planning, and writing accounting cases, including integration across multiple disciplines.

**Course Description and Learning Objectives:**

This course introduces basic interdisciplinary case writing and teaches ways to approach reading, planning, and writing case responses, both through case writing theory, and more importantly, practice. It focuses on identifying the appropriate technical guidance to apply, analyzing the case facts against the criteria identified, including quantitative and qualitative analysis, weighing alternatives if applicable, and providing a supported conclusion. As in real life, the cases will involve issues that are multidisciplinary and will impact one another.

- 1) Develop the ability to identify issues presented in a case.
- 2) Develop the ability to analyze issues presented against criteria using case facts, discussing alternatives and performing calculations when appropriate, and recommending a supported course of action.
- 3) Develop professional written communication skills, for quantitative and qualitative information

**Course Prerequisites:**

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

## Course Materials

- 1) CPA Canada Standards and Guidance Collection  
<https://library.carleton.ca/find/databases/subject/Accounting>
- 2) “Case Writing - Tips and Tricks” by Emily Gray, CPA, CA (on Brightspace)
- 3) CPA Competency Map (on Brightspace)
- 4) CFE Blueprint (on Brightspace)
- 5) CFE Appendix (on Brightspace)

## Drop Course Policy:

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

## Methods of Evaluation:

Component	Weight
Participation and case preparation	20%
Revise for feedback and resubmit	5%
Cross mark and give feedback	5%
Midterm simulation	5%
Midterm exam (1 case; 90 minutes)	20%
Final exam (3 cases; 4 hours)	45%
<b>Total</b>	<b>100%</b>

### Participation and case preparation (20%):

To improve at case writing, two fundamental activities are required: you must practice case writing, and then you must thoroughly debrief your work and attempt to apply lessons learned next time. Each week, you must read and prepare a response to the assigned case, submitting it through Brightspace. The participation marks are awarded to help incentivize you to make a good attempt at the case response and are awarded based on the effort put into the submission. Formal feedback will be provided from the instructor or another professional CFE marker on several submissions to help improve case writing style, technical issues, etc. It is mandatory to attend all classes. In-class participation is expected and will count towards your score.

### Revise for feedback and resubmit (5%):

For each case that is professionally marked, it's best practice to read the feedback given by the professional marker and edit your response to incorporate the feedback. For one case that you receive feedback on, you must submit your updated response, after incorporating the feedback left by the professional marker. Marks will be awarded based on the effort put into the submission.

**Cross mark and give feedback (5%):**

For case response #5, you will be provided with another student's case response (anonymously), the suggested solution, and a video take-up of the case prepared by a professional marker. You are required to provide feedback on the other student's case response using the resources provided. The 5% is awarded based on your effort in providing valuable feedback to your peer, not on the quality of feedback you receive from your peer.

**Midterm simulation (5%):**

In the first half of class time on **January 31, 2022 from 6:00pm to 7:30pm**, you will be required to complete a 1.5 hour multi case under exam conditions and submit through Brightspace before returning to class. This will constitute a midterm simulation to prepare you for the actual midterm the next day. The case will be debriefed in the second half of class. To receive the full 5% grade, you will be required to make a good effort on the simulation as well as submit your debrief notes at the end of class.

**Midterm exam (20%):**

The midterm exam will be 1.5 hours and will be held online on **February 1, 2022 from 6:00pm to 7:30pm**. You will submit the case response through Brightspace. The midterm is not open-book and the use of notes or any other resources is not permitted.

**Final exam (50%):**

The final exam will be 4.0 hours and will be held in-person on **February 18, 2022 from 6:00pm to 10:00pm**. You will submit the case responses through Brightspace. The final exam is not open-book and the use of notes or any other resources is not permitted.

**Location of Exams:**

The midterm will be held online. The final exam will be written in-person on campus. If you are not living in the Ottawa area during Winter 2022, you may apply to write your final exam in your city. This application must be made by email to your Instructor by January 14, 2022 with supporting documentation. If your application to write remotely is approved, your exam will require the use of e-proctoring and will take place at the same time as the in-person exam. To learn more visit <https://carleton.ca/ses/e-proctoring/>

**Late Assignments and Evaluations:**

All cases must be prepared by the due dates set out below. Since several of the case submissions will be professionally marked, they must be submitted on time. If a case is not submitted or submitted late, this will impact your participation grade. If the case you do not submit, or submit late, is being professionally marked, your case will not be marked and you will receive no feedback. Late midterm and final exam submissions will receive a penalty of 1% for every one minute past the due time.

**Class Format:**

Every three hour class will address and discuss approximately 2 cases (covering topics at the entry level). You will have already prepared the cases in advance and you should be prepared for classroom discussion. There will be videos on Brightspace that cover basic case writing approaches and frameworks.

**Case Analysis Focus:**

- Identification of role and what that will mean to the communication of the response
- Identification of users of the response and of the financial statements; what are their needs/biases and how will this impact your analysis/conclusions
- Identification of the case requirements and the information available in the simulation to resolve these requests; identification of analytical approach to take
- Consideration of case timeline and whether this will impact any of the requirements • Ranking of issues and consideration of time allotment
- Identifying areas that integrate/affect each other
- Analysis: CPA Accounting & Assurance Handbook criteria, discussion of reasonable alternatives, quantitative analysis, qualitative analysis, and other techniques such as SWOT, WIR, RAMP, etc.
- Conclusion on each requirement/issue

**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.

**Course Schedule:**

<b>Week Date</b>	<b>Coverage</b>	<b>Pre-Class Videos</b>
<b>1</b> Jan 10	Introduction and Course Outline The CPA Competency Map Basics of Case Analysis Case #1 Debrief (Case due Jan 9)	1) Reading and planning 2) Accounting discussion framework 3) WIR approach
<b>2</b> Jan 17	Case #1 Debrief (continued) Case #2 Debrief (Case due Jan 16)	1) Audit planning memos 2) Procedures 3) Review engagement differences
<b>3</b> Jan 24	Case #3 Debrief (Case due Jan 23) Case #4 Debrief (Case due Jan 23) <b>Revise Case #2 for Feedback and Submit Due Jan 28</b>	1) Special reports 2) Managerial accounting 3) Quantitative / qualitative analysis
<b>4</b>	Case #5, webinar debrief (Case due Jan 30)	1) Governance & strategy

Jan 31	<b>Midterm Simulation Case #6 (6:00pm to 7:30pm)</b> Case #6 Debrief (Case due Jan 30)	2) Finance 3) Taxation
<b>Feb 1</b>	<b>Midterm Exam (6:00pm to 7:30pm)</b>	
<b>5</b> Feb 7	Case #7 Debrief (Case due Feb 6) Theory discussion and review Peer Crossmark Feedback Due	
<b>6</b> Feb 14	Case #8 Debrief (Case Due Feb 13) Case #9 Debrief (Case Due Feb 13)	
<b>Feb 18</b>	<b>Final Exam (6pm to 9pm)</b>	

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

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

## 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, 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.

### Letter 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 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**

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](http://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:

[carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf](http://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](mailto: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](http://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](http://carleton.ca/sexual-violence-support)

- **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](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: [carleton.ca/csas](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 may wish to do so by visiting

<https://carleton.ca/its/get-started/new-students-2/>