ACCT 5129
PROFESSIONAL ACCOUNTING CASES I
COURSE OUTLINE
WINTER 2017

Instructor: Emily Gray, CPA CA
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Phone: 613-520-2600 x3320
Email: emily.gray@carleton.ca
Office hours: Wednesdays 4:30-5:30pm
Thursdays 12pm-1pm
And by appointment
Class time & location: Section A: Wednesdays, 1-4pm, 1201 RH
Section B: Wednesdays, 8:30-11:30am, 3400 CB

COURSE DESCRIPTION:
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.

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

COURSE OBJECTIVES:
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

**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 REQUIREMENTS & METHODS OF EVALUATION:**

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
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<tbody>
<tr>
<td>Class preparation</td>
<td>15%</td>
</tr>
<tr>
<td>Group case assignment (1)</td>
<td>20%</td>
</tr>
<tr>
<td>Midterm (1 case, 1.5 hrs)</td>
<td>17.73%</td>
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<tr>
<td>Final exam (3 cases, 4 hrs)</td>
<td>47.27%</td>
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**Class Preparation (15%)**
Class preparation marks will be awarded based on submission of cases read and prepared for homework through cuLearn the Tuesday night before class each week. Since classes will involve mainly discussion of the case, it is imperative that students come to class having read and having attempted a case analysis. Also, to improve at case writing, practice is required. These marks are awarded for the effort put into the submission; feedback will occasionally be provided on the submission to help improve case writing style, technical issues, etc.

The instructor reserves the right to reduce the class participation grade for: lack of attendance at ALL classes, lack of attention paid during class (use of cell phones, social media, etc.), lack of at least occasional oral participation in class, disrespect to others who are trying to participate and learn, etc.

**Group Case Assignment (1 report, 20% each)**
Students will be required to prepare and submit one formal multi-disciplinary written case report, prepared in groups of 4 students. The assignment is due on cuLearn by midnight on **Friday, July 21, 2017**.

**Midterm**
The midterm will be 1.5 hours and will consist of one multi-disciplinary case. It will take place on **Saturday, July 29th, 2017 from 9-10:30am**

**Final exam**
The final exam will be 4 hours and will consist of three multi-disciplinary cases. It will take place on **Wednesday, August 23, 2017 from 9am-1pm**. Unless circumstances change, we will be using SecurExam for both the midterm and the final exam. This is the same software that is used for the Common Final Exam (CFE). More instructions will follow in class.

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

**COURSE MATERIALS:**

On cuLearn:
- Soft copy of Coursepack: “Case Writing - Tips and Tricks” by Emily Gray, CPA CA
- Videos on case writing frameworks
- Cases for weekly discussion/submission*
- Case for assignment (1) *
- Link to the CPA Competency Map
- Link to the CPA Knowledge Supplement

On reserve at the library:
- Accounting for Success, The Guide to Case Resolution, Deslauriers, 2010

Access to the CPA Handbook:
- Go to [www.library.carleton.ca](http://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.
- Or through SecurExam

In preparing for these cases, students will need to refer to other various reference sources to understand and evaluate current practices and requirements. See Appendix A for the list of reference materials required for the Master of Accounting Program.

* The use of certain cases requires permission/purchase. Further instructions will be provided to you in class. Failure to do so, will result in your mark for this course being withheld.
CLASS FORMAT:
Every three-hour class will address and discuss ~2 cases (covering topics at the Entry level). The cases will have been prepared in advance by the student so s/he is prepared for classroom discussion.

There will also be videos on cuLearn covering basic case writing approaches and frameworks. These videos will be assigned to you to watch before attempting certain homework cases. The intention is that you will practice using the framework taught in the video in the homework case(s) for that week.

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:

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<tr>
<th>Class</th>
<th>Topic/Case</th>
<th>Pre-Class Videos</th>
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<tbody>
<tr>
<td>Week 1</td>
<td>Introduction and Course Outline</td>
<td>- Reading &amp; planning</td>
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<tr>
<td>Jul 5</td>
<td>The Competencies of the CPA Map</td>
<td>- Accounting discussion framework</td>
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<td>The Basics of Case Analysis</td>
<td>- WIR</td>
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<td></td>
<td>Case #1</td>
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<td>Week 2</td>
<td>Cases 2 &amp; 3</td>
<td>- Audit planning memos</td>
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<td>Jul 12</td>
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<td>- Risks</td>
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<td>- Materiality</td>
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<td>- Approach</td>
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<td>- Procedures</td>
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<tr>
<td>Week 3</td>
<td>Cases 4 &amp; 5</td>
<td>- Special reports</td>
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<td>Jul 19</td>
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<td>- Review engagement differences</td>
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<td>- Assurance – other topics</td>
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<td>- Managerial accounting</td>
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<td>- Quantitative/qualitative analysis (for managerial accounting, finance, tax, etc.)</td>
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<td>Week 4</td>
<td>Cases 6 – Mock midterm</td>
<td>- Governance &amp; strategy</td>
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<td>Jul 26</td>
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<td>- Finance</td>
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<td>- Taxation</td>
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<tr>
<td>Saturday</td>
<td>MIDTERM – 9-10:30am – AP 132</td>
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<td>Jul 29</td>
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<td>Week 5</td>
<td>Cases 7 &amp; 8</td>
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<td>Aug 9</td>
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<td>Week 6</td>
<td>#9 &amp; 10</td>
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<td>Aug 16</td>
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<tr>
<td>Wednesday</td>
<td>FINAL EXAM – 9am-1pm – AP 132</td>
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<tr>
<td>Aug 23</td>
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CONDUCT
Professional conduct is built upon the idea of mutual respect. Such conduct includes (but is not limited to):

1) Attendance & Punctuality
   We only have 6 classes together, which is not a lot of time. Attendance is critical and any personal situations that limit your ability to attend class need to be discussed with the Instructor. Attendance in the MAcc is mandatory.

   Punctuality means two things in my 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 Instructor beforehand.

2) 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 me 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 classwork while in class is NOT PERMITTED. Please turn your phone on silent (or off).

3) Being Prepared
   You must be ready to discuss the assigned cases for each day's class, or else your attendance in class is of no use to you, or to the rest of us. Please refer to the course Roadmap, cuLearn, and any prior in-class announcements to know what pre-class videos and cases are expected each class.
**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 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.

**GRADES**
In accordance with the Carleton University Graduate Calendar, the letter grades assigned in this course will have the following percentage equivalents:

- A+ = 90-100
- A  = 85-89
- A - = 80-84
- B+ = 77-79
- B  = 73-76
- B - = 70-72
- C+ = 67-69
- C  = 63-66
- C - = 60-62
- D+ = 57-59
- D  = 53-56
- D - = 50-52
- F = Below 50
- WDN = Withdrawn from the course

ABS = Student absent from final exam
DEF = Deferred
FND = (Failed, no Deferred) = Student could not pass the course even with 100% on final exam

**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.
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 cooperation 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: http://carleton.ca/studentaffairs/academic-integrity/.
APPENDIX A – REQUIRED REFERENCE MATERIALS FOR MASTER OF ACCOUNTING PROGRAM

CPA Canada Handbook – Accounting
CPA Canada Handbook – Assurance
   Available on-line in the Library


