



**Carleton**  
UNIVERSITY

**SPROTT**  
SCHOOL OF BUSINESS

**ACCT 5129 P**  
**Professional Accounting Cases I**  
**Course Outline**  
**March 2 – April 1, 2020**

Instructor: Emily Hsiung, CPA, CA  
Office: DT 1009  
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Office Hours: Wednesdays 5:00-5:55pm, and by appointment  
Class time & location: Wednesdays 6:05-8:55pm  
Canal Building 2104

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

**Course Description**

This course introduces basic interdisciplinary case writing and methods of reading, planning, and writing case responses through case writing theory and practice. It will allow you to accurately identify proper analysis approaches, including technical accounting guidance application, case fact application, quantitative and qualitative analyses, considering alternatives, and supporting a final conclusion. It will focus on multidisciplinary (multi) cases that require students to demonstrate breadth in subjects including finance, tax, performance management, assurance, managerial accounting, and financial accounting.

**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.

**Exam dates**

Midterm – Wednesday, March 18, 2020 – In-class

Final – Saturday, April 4, 2020 – 9:00-1:00pm – CB 3101

**Drop Course Policy**

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

**Grading Scheme:**

Class participation	15%
Debrief, revise, resubmit	5%
Assignment (Optional)	10%
Midterm Exam (1 case, 1.5 hrs)	25%
Final Exam (3 cases, 4 hrs)	45%
<b>TOTAL</b>	<b>100%</b>

**Preparation and participation (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, students must read and prepare a response to the assigned case, submitting it through cuLearn. 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 TA on several submissions to help improve case writing style, technical issues, etc. In addition, some of these marks will be awarded for a “revise and resubmit - NTS” (i.e. you will receive feedback on this case written for homework and will be asked to edit your response to address the feedback comments and resubmit).

**Assignment (Optional) (10%)**

Students will author their own case question with suggested solution, prepared in teams of 3-4 students. The assignment is due on cuLearn by midnight on Sunday, March 15. Details to be provided on cuLearn.

**Midterm exam date (25%)**

The midterm will be 1.5 hours and will consist of one multidisciplinary case. It will take place in-class on Wednesday, March 18 either at the beginning or end of class, depending on student preference.

**Final exam date (55%)**

The final exam will be 4 hours and will consist of three multi-disciplinary cases. It will take place on **Saturday, April 4 from 9am-1pm at CB3101**. More instructions will follow in class.

If a student chooses to prepare the optional assignment (worth 10%), the final exam will be worth 45%.

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 homework; drop boxes for submission
- Link to the CPA Competency Map; CFE Blueprint; CFE Appendix

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 exam software

## **Class Format**

Every three-hour class will be split between light technical review and about 2 case debriefs (covering topics at the Entry level). More detailed technical materials will be provided and should be watched prior to class. The cases should also be prepared in advance by the student so s/he is prepared for classroom discussion.

## **Case Analysis Approach**

- Identification of role and how it impacts the response approach
- Identification of users of the response and of the financial statements and how their needs drive the type of analysis required
- Identification of case requirements and the information available

## **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

Week	Topic/Agenda	Pre-class Videos
<b>1</b> <b>Mar 2</b>	Introduction and Course Outline The CPA Competency Map Basics of Case Analysis Case #1	<ul style="list-style-type: none"> <li>- Reading &amp; Planning</li> <li>- Accounting discussion framework</li> <li>- WIR approach</li> </ul>
<b>2</b> <b>Mar 4</b>	Cases 2 & 3	<ul style="list-style-type: none"> <li>- Reading of Audit planning memos               <ul style="list-style-type: none"> <li>o Risks</li> <li>o Materiality</li> <li>o Approach</li> </ul> </li> </ul>
<b>3</b> <b>Mar 11</b>	Governance & strategy, Finance, Taxation Cases 4 & 5	<ul style="list-style-type: none"> <li>- Special reports</li> <li>- Review engagement differences</li> <li>- Assurance – other topics</li> <li>- Managerial accounting</li> <li>- Quantitative/qualitative analysis (for all disciplines)</li> </ul>
<b>Mar 15</b>	<b>ASSIGNMENT DUE BY 12AM</b>	-
<b>4</b> <b>Mar 18</b>	<b>MIDTERM</b>  Case 6	<ul style="list-style-type: none"> <li>- Governance &amp; Strategy</li> <li>- Finance</li> <li>- Taxation</li> </ul>
<b>5</b> <b>Mar 25</b>	Cases 7 & 8	
<b>6</b> <b>Apr 1</b>	Cases 9 & 10	
<b>April 4</b>	<b>FINAL EXAM – 9:00 – 1:00 PM – CB 3101</b>	

## Deferred Final Examination

Students unable to write a final examination because of illness or other circumstances beyond their control must contact the instructor and the MBA office 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.

## 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 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.

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: <https://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: <https://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](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: <https://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](http://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/>

**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](http://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 <https://carleton.ca/its/get-started/new-students-2/>

**Important dates and deadlines**

<https://sprott.carleton.ca/students/mba/dates-deadlines-policies/>