



**Carleton**  
University

**Sprett**  
School of Business

**ACCT 5129 AB**  
**Professional Accounting Cases I**

**Course Outline**  
**Summer 2024**

<b>Instructor:</b>	Devin Fraser, MAcc, CPA, CA, CFE
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<b>Class Time:</b>	See course schedule below
<b>Modality:</b>	Fully In-Person; no online components
<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)

## Methods of Evaluation:

Component	Weight
Participation - Effort Based Case Submissions	15%
Participation - Case Submissions w/ Feedback	15%
Midterm Exam - 1 Case	20%
Final Exam - 2 Cases	50%
<b>Total</b>	<b>100%</b>

### Participation - Effort Based Case Submissions

To improve at case writing, several 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, prior to class, you must write a case and submit that case through Brightspace. We will then debrief this case together in-class. Some cases will be marked by professional markers and will form part of the “Participation - Case Submissions w/ Feedback” mark (see below). The ‘un-graded’ cases will count towards your “Participation - Effort Based Case Submissions” grade. In addition, I may also assign you homework that you must submit and will count towards your participation grade. These homework assignments may include practicing a specific skill, revising your case based on feedback received, etc. Each participation submission requirement (whether it be a case written in the during the dedicated block of time, or a homework item) is weighted equally and marks are awarded based on effort. It is mandatory to submit all cases and attend all classes to pass this course.

### Participation - Case Submissions w/ Feedback

For a random selection of cases that you write prior to class, not only will we debrief it together in-class, but your case will also be marked by a professional CFE marker and individual feedback will be given throughout your response. We will convert your marking calls (NA, NC, RC, C, CD) into percentage grades to post on Brightspace. There are no deferrals or opportunities to make-up for a missed case. It is mandatory to submit all cases and attend all classes to pass this course.

*Late submission of participation items and graded cases:* No late submissions will be accepted.

**Midterm Exam:** The Midterm Exam will be 1.5 hours and will be held in-person on **Friday July 26** from 10:00 to 11:30am. The midterm exam is closed-book; the use of notes or any other resources is not permitted other than the CPA Canada Standards and Guidance.

**Final Exam:** The Final Exam will be 3.0 hours and will be held in-person on **Sunday August 11** from 10:00am to 1:00pm. The final exam is closed-book; the use of notes or any other resources is not permitted other than the CPA Canada Standards and Guidance.

**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>Section</b>	<b>Timing</b>	<b>Activity</b>
Section A	9:30am to 11:00am	Case Writing
	11:00am to 11:30am	Break
	11:30am to 1:30pm	Case Debrief
Section B	11:30am to 1:00pm	Case Writing
	1:00pm to 1:30pm	Break
	1:30pm to 3:30pm	Case Debrief

<b>Class Date</b>	<b>In-Class Coverage</b>
<b>Workshop</b> July 2	Introduction and Course Outline The CPA Competency Map Basics of Case Analysis (Detailed Walkthrough)
<b>Class #1</b> July 4	Debrief Case #1
<b>Class #2</b> July 9*	Debrief Case #2
<b>Class #3</b> July 18	Debrief Case #3
<b>Class #4</b> July 25	Debrief Case #4
<b>Midterm</b> July 26	<b>Midterm Exam 10:00am to 11:30am (1 case, Case #5)</b>
<b>Class #5</b> August 1	Debrief Case #6
<b>Class #6</b> August 8	Debrief Case #7
<b>Final Exam</b> August 11	<b>Final Exam 10:00am to 1:00pm (2 cases)</b>

\* Class the week of July 8 will take place on Tuesday July 9 instead of Thursday July 11

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

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