



MAcc



ACCT 5129 B
Professional Accounting Cases I
Course Outline
July 11 – August 22, 2018

Instructor:	Emily Hsiung, CPA, CA
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Office Hours:	Wednesdays 4:30-6:00pm And by appointment
Class time & location:	Wednesdays 6:05-8:55pm Canal Building 3101

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.

Drop Course Policy:

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

Grading Scheme:

Class participation	15%
Group case project	20%
Midterm Exam (1 case, 1.5 hrs)	20%
Final Exam (3 cases, 4 hrs)	45%
TOTAL	100%

Class participation (15%)

Class participation includes both the submission of case preparation notes the Sunday night prior to each class through cuLearn, as well as in-class participation in discussions. Classes will mostly revolve around the discussion of each week's case, and as such, students must come to each class thoroughly prepared to do so, having read the case and outlined a case approach. Also, practice is imperative to success at case writing. Marks are awarded for effort put into submission and feedback will occasionally be provided on submissions. Students are also expected to be actively engaged throughout class time and should participate when asked questions, improving the overall learning environment.

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 occasional oral participation in class, disrespect to others who are trying to participate, etc.

Group case project (20%)

Students will be required to prepare and submit one formal multidisciplinary written case report, prepared in groups of 4 students. The assignment is due on cuLearn by midnight on Friday, July 27, 2018.

Midterm Exam

The midterm will be 1.5 hours and will consist of one multidisciplinary case. It will take place in-class on Wednesday, July 25, 2018.

Final Exam

The final exam will be 4 hours and will consist of three multidisciplinary case. It will take place on Saturday, August 25, 2018 from 9:00am to 1:00pm in HS1301. 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 Examination (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 print format allowed, as long as they do not contain any handwritten notes. Electronic translation dictionaries are not allowed.

Course Materials:

On cuLearn:

- Coursepack: “Case Writing – Tips and Tricks” by Emily Gray, CPA CA
- Videos on case writing frameworks
- Cases for weekly discussion/submission*
- Case for assignment*
- Link to CPA Competency Map
- Link to CPA Knowledge Supplement

On reserve at the library:

- Accounting for Success, The Guide to Case Resolution, Deslauriers, 2015

Access to the CPA Handbook:

- Go to 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

* The use of certain cases requires permission/purchase. Further instructions will be provided in class. Failure to follow any instructions will result in your mark in this course being withheld.

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
1 Jul 11	Introduction and Course Outline The CPA Competency Map Basics of Case Analysis Case #1	<ul style="list-style-type: none">- Reading & Planning- Accounting discussion framework- WIR approach
2 Jul 18	Cases 2 & 3	<ul style="list-style-type: none">- Reading of Audit planning memos<ul style="list-style-type: none">o Riskso Materialityo Approach
3 Jul 25	Governance & strategy, Finance, Taxation Cases 4 & 5	<ul style="list-style-type: none">- Special reports- Review engagement differences- Assurance – other topics- Managerial accounting- Quantitative/qualitative analysis (for all disciplines)
Jul 27	ASSIGNMENT DUE BY 11:59PM	-
4 Aug 8	Case 6 MIDTERM – 7:25 – 8:55PM	<ul style="list-style-type: none">- Governance & Strategy- Finance- Taxation
5 Aug 15	Cases 7 & 8	
6 Aug 22	Class in AP 132 Cases 9 & 10	
Aug 25	FINAL EXAM – 9:00 – 1:00 PM – HS1301	

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.

Conduct:

Professional conduct is built upon the idea of mutual respect. Such conduct includes (but is not limited to):

1) Attendance & Punctuality

As there are only 6 classes, 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 this course: 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 can be distracting and should be kept to a minimum, but speaking to the class as a whole 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 and should have watched all pre-class videos. 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, 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.

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	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 the course		
DEF = Deferred			

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:

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