

ACCT 5134
Advanced Integration 1
Early Summer / 2021

Instructor: Leanne Keddie, PhD, MBA, CPA, CMA
Email: Leanne.Keddie@carleton.ca
Office Hours: By appointment (see Brightspace)

Class time: Section A - Tuesday & Wednesday 14:35-17:25, Nicol 4040
Section B - Tuesday & Wednesday 11:35-14:25, Nicol 4040
Section P - Tuesday & Wednesday 18:05-20:55, Nicol 4030

Modality: In person

Course Calendar Description: Discussion, analysis and integration with an emphasis on the application of strategic management to various accounting and finance issues.

Course Description: This course involves a combination of interactive class sessions, lectures and coaching. Students will receive instruction on the problem-solving process and discover what is required to resolving a strategic/accounting case. Students will then have opportunities between in-class sessions to work on a comprehensive case and will receive group-based coaching and feedback on their performance.

This is a course designed around doing the work of solving a case. We begin by learning about the CPA Way and quickly learn to apply these steps to a comprehensive case. By the end of the session, students will be capable of resolving cases under exacting CPA conditions.

To address the specific core competencies students will be expected to work in groups. Students may find it useful to spend some time prior to class discussing the issues that are involved in the cases. All students will be expected to analyze and participate in the discussion of the case.

COVID-19 in the classroom:

The ongoing COVID-19 protocols of Carleton University are listed separately in this document. Please familiarize yourself with them. You must comply with these protocols at all times while on campus. Specifically for this course, the following procedures have been put in place surrounding COVID in our classroom:

- If the *instructor* must isolate due to COVID, the class will move on-line temporarily until such time that isolation is no longer required.
- If you as a *student* must isolate due to COVID, please do so and do not come to campus. Contact your instructor upon testing positive, and fill out the COVID-19 self-declaration form which can be found here: <https://carleton.ca/registrar/cu-files/covid-19-self-declaration-form/>. Submit the form to your instructor.

Your instructor will contact you to discuss plans for helping you keep up in your course. It is important to note that you are responsible for keeping on track with course material, even if you must isolate. Your instructors are here to help, but be aware that it will require extra effort on your part to ensure you are completing the tasks and learning required of you for the course.

Learning Objectives:

1. Strategic thinking skills: Strategic thinking skills allow us to draw unique insights that enable organizations to overcome key challenges they face and seize opportunities to create value. These skills allow business professionals to address key questions facing every organization such as: “What are our goals and aspirations? Where will we do business (e.g., customers, products, geographies)? How do we create value and capitalize on our chosen markets? What choices do we need to make, and what are the trade-offs? What should we do next?” The development of a systematic way of thinking that allows you to establish recommendations to questions such as these that are based on facts is a key objective of this course.
2. Structured problem-solving skills: Structuring your analyses and developing a logical argument enables business professionals to balance rigor and efficiency in solving complex business scenarios. Frameworks decompose problems into a set of drivers or elements, efficiently guide the identification of key issues and potential recommendations, and aid in prioritizing actions. In this course, students will learn to approach problem solving and presentation building in a structured manner by using existing frameworks and learning how to develop your own.

3. **Structured financial evaluation skills:** This course emphasizes the fundamental techniques of financial statement analysis. Building upon core accounting and investment concepts, the course covers the analysis (including ratio analysis) and interpretation of financial accounting information including the balance sheet, income statement, and statement of cash flows. The course also examines the use of accounting information in investment decisions as applied to resolving a case problem.
4. **Teamwork and/or Leadership:** Students will be able to work effectively within and/or leading teams.
5. **Communication:** Students will be able to communicate effectively (both written, orally and visually) through speaking, writing and visually presenting their work with clarity and persuasion.

Course Prerequisites: ACCT 5128 and Completion of a minimum of 2.0 credits in the Master of Accounting program with a minimum average grade of B-.

Required Materials: Functioning webcam and microphone (in case class needs to be moved online); class notes and videos as provided on Brightspace; capstone case

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

Course Requirements and Methods of Evaluation:

Team/Individual Supports: Team Agreement, Work Plan & Schedule, Peer evaluations, Participation, Rapid-fire notes.

Written Report*

- Based on board report case
- 7,000 words, 25 pages appendices
- Assessed by professor

Oral Presentation*

- 30 minutes, 15 minutes Q&A
- Assessed by professional CPA panel and professor (based on availability)

* The items in bold represent the submissions related to the CPA Canada Capstone 1 Report. The written report and oral presentation are each assessed on a SAT/UNS

(pass/fail) model and you must pass both to proceed to the CFE. **Please note that you pass together or fail together as a group.** Any issues as it relates to work completion or group dynamics should be dealt with and resolved quickly using the team supports and a meeting with the professor as necessary. If you have any challenges with Brightspace, please contact the support line for assistance.

Late Assignments:

Given the condensed, fast-paced nature of the course, the assignment deadlines are generally four days after the completion of related course material and will be challenging but should be sufficient. Yet, sometimes, despite our best efforts, and for good reasons, we can't meet our deadlines. You have two single days of grace that you can apply to missed submission deadlines. For example, a single submission may be one day late with no penalty, and you may use this 'day of grace' twice during the semester. No reason required. No questions asked. **That said, I need an email by the deadline indicating you will be late, but plan on submitting.** Once the two individual days have been used, no further lateness will be accepted.

Preparation and Participation:

Students are expected to watch the prepared videos for each week and apply the tips provided to their submissions. It is expected that all group members attend each coaching session. Students should come fully prepared to discuss and engage in the coaching sessions having reviewed the feedback and prepared questions to make the most of the coaching session. The success of this course for both students and professor depends on active thoughtful participation by the members of the class during the coaching sessions. Attendance is also expected by the entire class for each group's presentation practice run. All group members must contribute equally to the report and presentation. Attendance to the final presentation at the assigned time with the panel is mandatory for a passing mark. **As it relates to the weekly submissions, incomplete submissions will not receive feedback.**

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

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

<i>and leadership.</i>				
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Development of Enabling Competencies

One of the objectives of the MAcc is the development of the following enabling competencies and this course will develop these competencies as follows:

Competencies	
1. Professional and Ethical Behaviour	Professional and Ethical Behaviour and Problem Solving and Decision Making will be developed on a weekly basis through the discussion and analysis of the case.
2. Problem Solving and Decision Making	
3. Communication (written and oral)	Communication will be assessed through your participation, written submissions and report presentation.
4. Self-Management	Self-Management will be assessed by participation and will reflect on your ability to keep up with the course materials on an on-going basis.
5. Teamwork and Leadership	Teamwork and leadership will be assessed through the group project.

ADDITIONAL INFORMATION

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 Spratt School of Business encourages group assignments. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, followership and other group skills. Group assignments are also an effective way to learn integrative skills for putting together a complex task. Your professor may assign one or more group tasks, assignments, or 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.

Peer Evaluation for Group Work

To ensure fairness, and to help you facilitate strong group management and teamwork, you will be asked to assess the contribution of your fellow group members each week. Instructions will be provided with the peer evaluation link. To ensure that these peer evaluation scores are reasonable, free from personal bias, and to provide concrete feedback to your teammates for improvement, you will be asked to provide a detailed written explanation for your assessment.

Grades:

In accordance with the Carleton University Graduate Calendar, the grades assigned in this course will have the following notation:

SAT Satisfactory performance in an ungraded program requirement, option or course taken on Letter of Permission or International Exchange. SAT has no impact on the CGPA calculation.

UNS Unsatisfactory performance in an ungraded program requirement, option or course taken on Letter of Permission or International Exchange. UNS has no impact on the CGPA calculation.

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:

<https://calendar.carleton.ca/grad/gradregulations/>

Covid-19 and the Classroom:

All members of the Carleton community are required to follow COVID-19 prevention measures and all mandatory public health requirements (e.g. wearing a mask, physical distancing, hand hygiene, respiratory and cough etiquette) and [mandatory self-screening](#) prior to coming to campus daily.

If you feel ill or exhibit COVID-19 symptoms while on campus or in class, please leave campus immediately, self-isolate, and complete the mandatory [symptom reporting tool](#). For purposes of contact tracing, attendance will be taken in all classes and labs. Participants can check in using posted QR codes through the cuScreen platform where

provided. Students who do not have a smartphone will be required to complete a paper process as indicated on the [COVID-19 website](#).

All members of the Carleton community are required to follow guidelines regarding safe movement and seating on campus (e.g. directional arrows, designated entrances and exits, designated seats that maintain physical distancing). In order to avoid congestion, allow all previous occupants to fully vacate a classroom before entering. No food or drinks are permitted in any classrooms or labs.

For the most recent information about Carleton's COVID-19 response and required measures, please see the [University's COVID-19 webpage](#) and review the [Frequently Asked Questions \(FAQs\)](#). Should you have additional questions after reviewing, please contact covidinfo@carleton.ca.

Please note that failure to comply with University policies and mandatory public health requirements, and endangering the safety of others are considered misconduct under the [Student Rights and Responsibilities Policy](#). Failure to comply with Carleton's COVID-19 procedures may lead to supplementary action involving Campus Safety and/or Student Affairs.

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: <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: <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 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. <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: <https://carleton.ca/sexual-violence-support/>

- **Student Activities**

Carleton University recognizes the substantial benefits, to both the individual student and the university, that result from participating in activities beyond the classroom experience. Reasonable accommodation will 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: <https://students.carleton.ca/course-outline/>

Academic Integrity:

The University Academic Integrity Policy defines plagiarism as “presenting, whether intentionally or not, the ideas, expression of ideas or work of others as one’s own.” This includes reproducing or paraphrasing portions of someone else’s published or unpublished material, regardless of the source, and presenting these as one’s own without proper citation or reference to the original source. Examples of sources from which the ideas, expressions of ideas or works of others may be drawn from include but are not limited to: books, articles, papers, literary compositions and phrases, performance compositions, chemical compounds, art works, laboratory reports, research results, calculations and the results of calculations, diagrams, constructions, computer reports, computer code/software, material on the internet and/or conversations.

Examples of plagiarism include, but are not limited to:

- any submission prepared in whole or in part, by someone else;
- using ideas or direct, verbatim quotations, paraphrased material, algorithms, formulae, scientific or mathematical concepts, or ideas without appropriate

acknowledgment in any academic assignment;

- using another's data or research findings without appropriate acknowledgement;
- submitting a computer program developed in whole or in part by someone else, with or without modifications, as one's own; and
- failing to acknowledge sources through the use of proper citations when using another's work and/or failing to use quotations marks.

Plagiarism is a serious offence that cannot be resolved directly by the course's instructor. The Associate Dean of the Faculty conducts a rigorous investigation, including an interview with the student, when an instructor suspects a piece of work has been plagiarized. Penalties are not trivial. They can include a final grade of "F" for the course or even suspension or expulsion from the University.

Course Copyright:

Classroom teaching and learning activities, including lectures, discussions, presentations, etc., by both instructors and students, are copyright protected and remain the intellectual property of their respective author(s). All course materials, including PowerPoint presentations, outlines, and other materials, are also protected by copyright and remain the intellectual property of their respective author(s).

Students registered in the course may take notes and make copies of course materials for their own educational use only. Students are not permitted to reproduce or distribute lecture notes and course materials publicly for commercial or non-commercial purposes without express written consent from the copyright holder(s).

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: <https://carleton.ca/csas/>

Other 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 can do so by visiting <https://carleton.ca/its/get->

COURSE SCHEDULE

Week	Class	Topic	Deliverables
1	May 10 th	<p><u>Class together (full 3 hours)</u></p> <p>Orientation, Course outline, Team Agreement, Work Plan & Schedule</p> <p>Group work – Team Agreement, Work Plan & Schedule</p>	<p>** Group submissions should be submitted to the appropriate file folder on Brightspace with the Group number in the file name (e.g. Group_1_Assess_the_Situation.docx). All files must be submitted as Word files. Failure to submit files in the appropriate format results in the inability to provide appropriate feedback in a consistent manner.</p>
	May 11 th	<p><u>Class together (2 hours)</u></p> <p>Report Writing/Assess the Situation & Problem Statement</p> <ol style="list-style-type: none"> To do before class: watch this week's videos In person session starts 1 hour after scheduled start time (e.g., 12:30pm, 3:30pm or 7pm) 	<ol style="list-style-type: none"> Team Agreement, Work Plan, Schedule, Individual rapid-fire notes. <p>(due May 11th by 23:59)</p>
2	May 17 th	<p><u>Coaching – each group receives customized coaching (standing schedule provided on Brightspace)</u></p> <p>Review Assess the Situation components and Problem Statement</p>	<ol style="list-style-type: none"> Assess the Situation Components & Problem Statement (<i>suggested</i> limit: 1500 words, 5 pages appendices), Interim peer evaluation. <p>(due May 15th by 9:00am)</p>
	May 18 th	<p><u>Class together (2 hours)</u></p> <p>Analyze the Major Issue(s) - Quants</p> <ol style="list-style-type: none"> To do before class: watch this week's videos In person session starts 1 hour after scheduled start time (e.g., 12:30pm, 3:30pm or 7pm) 	<ol style="list-style-type: none"> Individual rapid-fire notes. <p>(due May 18th by 23:59)</p>

3	May 24 th	<p>Coaching – each group receives customized coaching</p> <p>Review Analyze the Major Issue(s) – integration of quants</p>	<p>1. Analyze the Major Issue(s) components – quants (<i>suggested</i> limit: 12 pages appendices),</p> <p>2. Interim peer evaluation.</p> <p>(due May 22nd by 9:00am)</p>
	May 25 th	<p><u>Class together (2 hours)</u></p> <p>Analyze the Major Issue(s) - Qualitative</p> <p>5. To do before class: watch this week’s videos</p> <p>6. In person session starts 1 hour after scheduled start time (e.g., 12:30pm, 3:30pm or 7pm)</p>	<p>1. Individual rapid-fire notes.</p> <p>(due May 25th by 23:59)</p>
4	May 31 st	<p>Coaching – each group receives customized coaching</p> <p>Analyze the Major Issue(s)</p>	<p>1. Analyze the Major Issue(s) components (<i>suggested</i> limit: 1800 words),</p> <p>2. Interim peer evaluation.</p> <p>(due May 29th by 9:00am)</p>
	June 1 st	<p><u>Class together (2 hours)</u></p> <p>Conclude and Advise</p> <p>7. To do before class: watch this week’s videos</p> <p>8. In person session starts 1 hour after scheduled start time (e.g., 12:30pm, 3:30pm or 7pm)</p>	<p>1. Individual rapid-fire notes.</p> <p>(due June 1st by 23:59)</p>

5	June 7 th	<p>Coaching – each group receives customized coaching</p> <p>Conclude and Advise</p>	<p>1. Final draft report (<i>suggested</i> limit: 7000 words, 25 pages appendices – there’s still time for editing before the final submission!) including Conclude and Advise components (<i>suggested</i> limit: 3700 words, 8 pages appendices),</p> <p>2. Interim peer evaluation.</p> <p>(due June 5th by 9:00am)</p>
	June 8 th	<p><u>Class together (2 hours)</u></p> <p>Presentation Components</p> <p>9. To do before class: watch this week’s videos</p> <p>10. In person session starts 1 hour after scheduled start time (e.g., 12:30pm, 3:30pm or 7pm)</p>	<p>1. Individual rapid-fire notes.</p> <p>(due June 8th by 23:59)</p>
6	June 14 th	<p>Coaching – each group receives customized coaching</p> <p>Presentation content</p>	<p>1. Final report due (<i>mandatory</i> limit: 7000 words, 25 pages appendices),</p> <p>2. Draft presentation due (<i>suggested</i> limit: 30 presentation slides, 15 supplementary Q&A slides),</p> <p>3. Final peer evaluation.</p> <p>(due June 12th by 9:00am)</p>
	June 15 th	<p><u>Class together (3 hours)</u></p> <p>Dress rehearsal with professor and entire class, coaching on style, presentation skills, etc.</p>	
7	June 20 th , 21 st or June 22 nd	<p>Presentation with panel</p> <p>Groups will be assigned one of these three dates (please keep all open) for their presentation to professor and guest panel (based on availability); times between 9:00am and 6:00pm for sections A & B and between 6:00pm-9:00pm for section P.</p>	<p>1. Final presentation due.</p> <p>2. 30-minute presentation 15-minute Q&A.</p> <p>(due June 20th by 9:00am)</p>