

ACCT 5134
Advanced Integration 1
Early Summer / 2021

Instructor: Leanne Keddie, PhD, MBA, CPA, CMA

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Office Hours: Wednesdays by appointment on Brightspace

Class time: Section A- Tuesday 14:35-17:25, Wednesday 11:35-14:25
Section B- Tuesday 11:35-14:25, Wednesday 8:35-11:25
Section P- Tuesday, Wednesday 18:05-11:25

Modality: Online 3 hours synchronous (*i.e., delivered in real-time*)
3 hours asynchronous

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.

Given the current environment related to COVID-19, all classes, coaching and group presentation sessions will be conducted using Zoom software. Further details will be provided on Brightspace.

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.

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; 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 Supports: Team Agreement, Work Plan & Schedule, Peer evaluations, Participation

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 professor and panel (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.

Late Assignments:

All assignments are due at the time and date noted below. Due to the compressed nature of the course, assignments that are not submitted on time will not receive feedback from the professor and teaching assistant. This may affect your ability to achieve the necessary standard of work required for a pass on that segment of work. Requests for extension will be considered in cases of illness, family emergency, or other exceptional circumstances.

Missed assignments and deferred assessments:

Students unable to write or complete the assessment items because of illness or other circumstances beyond their control must contact the instructor and the MAcc office in writing to request a deferred assessment. 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 assessments are not granted for students who have made travel arrangements that conflict with examination schedule.

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 in full with cameras and microphones on (using backdrops to protect your privacy if you so choose and muting if there are excessive noises in the background). 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.

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-				X

Making <i>Graduates will be skilled in problem-solving and decision-making.</i>				
MA3 Enabling Competencies <i>Graduates will possess the essential skills of a professional accountant including professional and ethical behaviour, communication, self-management, and teamwork and leadership.</i>				X

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 online participation, written submissions and report presentation.
4. Self-Management	Self-Management will be assessed by online 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

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. 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 deter social loafing and ensure fairness in grading, you will be asked to assess the contribution of your fellow group members. This information will be used when assigning the grade for the final project. The procedure is as follows: Each student should assess the various members of the group (including him or herself) to reflect the contributions made by each member using a 5-star rating system through SurveyMonkey.com (link will be provided). To ensure that these peer evaluation scores are reasonable and free from personal bias, 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/>

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:

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: <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-started/new-grad-students/>

COURSE SCHEDULE

Week	Class	Topic	Deliverables
1	May 11 th	<p>Synchronous class together</p> <p>Orientation, Team Agreement, Work Plan & Schedule</p> <ul style="list-style-type: none"> • Class expectations including importance of teamwork – pass as a group, fail as a group • Overview of next six weeks and the structure and components of a board report • Review the CPA Way <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 12 th	<p>Asynchronous – watch videos on your own</p> <p>Report Writing/Assess the Situation & Problem Statement</p> <ul style="list-style-type: none"> • Review professional report writing • Review situational analysis <ul style="list-style-type: none"> ○ Qualitative ○ Quantitative • Review integration • Review big picture of Assess the Situation • Review determining the problem(s) 	<p>1. Team Agreement, 2. Work Plan, 3. Schedule.</p> <p>(due May 12th by 23:59)</p>
2	May 18 th	<p>Synchronous – each group receives customized coaching (standing schedule provided on Brightspace)</p> <p>Review Assess the Situation components and Problem Statement</p>	<p>1. Assess the Situation Components, 2. Problem Statement, 3. Interim peer evaluation.</p> <p>(due May 16th by 9:00am)</p>
	May 19 th	<p>Asynchronous – watch videos on your own</p> <p>Analyze the Major Issue(s) Review integration of quants in the analysis</p>	

3	May 25 th	<p>Synchronous – each group receives customized coaching</p> <p>Review Analyze the Major Issue(s) – integration of quants</p>	<ol style="list-style-type: none"> Analyze the Major Issue(s) components - quants, Revised Assess the Situation, Revised Problem Statement, Interim peer evaluation. <p>(due May 23rd by 9:00am)</p>
	May 26 th	<p>Asynchronous – watch videos on your own</p> <p>Analyze the Major Issue(s)</p> <ul style="list-style-type: none"> Review analysis components for Analyze the Major Issue(s) Qualitative Quantitative <p>Review analysis components for Conclude and Advise</p>	
4	June 1 st	<p>Synchronous – each group receives customized coaching</p> <p>Analyze the Major Issue(s)</p>	<ol style="list-style-type: none"> Analyze the Major Issue(s) components, Revised Analyze the Major Issue(s) components –quants, Interim peer evaluation <p>(due May 30th by 9:00am)</p>
	June 2 nd	<p>Asynchronous – watch videos on your own</p> <p>Conclude and Advise</p>	
5	June 8 th	<p>Synchronous – each group receives customized coaching</p> <p>Conclude and Advise</p>	<ol style="list-style-type: none"> Conclude and Advise components, Revised Analyze the Major Issue(s) components, Interim peer evaluation <p>(due June 6th by 9:00am)</p>
	June 9 th	<p>Asynchronous – watch videos on your own</p> <p>Presentation Components</p> <ul style="list-style-type: none"> Establishing Trust Securing Buy-in 	

6	June 15 th	<p>Synchronous – each group receives customized coaching</p> <p>Presentation content</p>	<p>1. Final report due, 2. Draft presentation due, 3. Final peer evaluation.</p> <p>(due June 13th by 9:00am)</p>
	June 16 th	<p>Synchronous <u>class together</u></p> <p>Dress rehearsal with professor and entire class, coaching on style, presentation skills, etc.</p>	
7	June 21 st or June 22 nd	<p>Synchronous – each group attends assigned presentation time with panel</p> <p>Groups will be assigned one of these two dates (please keep both 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> <ul style="list-style-type: none"> • 30-minute presentation • 15-minute Q&A 	<p>1. Final presentation due.</p> <p>(due June 21st by 9:00am)</p>