

ACCT 5134
Advanced Integration 1
Early Summer / 2022

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 4050
Section B - Tuesday & Wednesday 11:35-14:25, Nicol 4050
Section P - Tuesday & Wednesday 18:05-20:55, Nicol 4050

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 resolve 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.

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 to develop a logical argument enables business professionals to balance rigour 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 their 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; 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, Work Plan Audit Trail, Peer Evaluation, Participation, Rapid-fire notes.

Written Report*

- Based on the board report case
- 8,300 words, 25 pages appendices (Word and Excel combined, specifications provided on Brightspace)
- Assessed by the professor using the rubric on Brightspace

Oral Presentation*

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

* 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 provided and a meeting with the professor as necessary. To assist you in upholding team and individual accountability, a work plan audit trail will be submitted each week as the cover sheet of your submission. It will outline and detail each individual group member's contribution that week and be signed and agreed to by each group member.

Late Assignments:

Given the condensed, fast-paced nature of the course, the assignment deadlines are generally three days after the completion of related course material and will be challenging but should be sufficient. Sometimes, despite our best efforts, and for good reasons, we can't meet our deadlines. You have one day of grace that you can apply to a missed submission deadline. This means that a single submission may be one day late with no penalty. No reason is required. No questions asked. **To take advantage of this day of grace, I need an email by the submission deadline indicating that you will be late but do plan on submitting and that you are using the day of grace.** Once the day of grace has been used, no further lateness will be accepted. Any subsequent late submissions will not receive feedback.

Preparation and Participation:

1. Students are expected to attend each class having read the case in advance and are prepared to actively work in class.
2. 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 in advance of the session. Further, students should bring prepared questions they wish to address 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.

3. Attendance is expected by the entire class for each group's presentation practice run.
4. All group members must contribute equally to the report and presentation. Each week, the group will outline and sign off on each group member's contribution to the work. Should a group member not contribute equally over the course, they will be at risk of failing the course.
5. Attendance at the final presentation at the assigned time with the external CPA panel is mandatory for a passing mark.

Note: 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>				✓
MA2 Problem-Solving and Decision-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>				✓

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

Note: If you have any challenges with Brightspace, please contact the support line for assistance.

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 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 make use of the peer evaluation tool in Brightspace to assess the contribution of your fellow group members. To ensure that these peer evaluation scores are reasonable, to minimize 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/>

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/>

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-started/new-students-2/>

COURSE SCHEDULE

Important Note: 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 for written portions or Excel for quantitative analysis. Failure to submit files in the appropriate format results in the inability to provide appropriate feedback in a consistent manner.

Week	Class	Topic	Deliverables
1	May 9 th	<p><u>Class together</u></p> <p>Orientation, Course outline, Team Agreement, Work Plan & Schedule</p> <p>Group work – Team Agreement, Work Plan & Schedule</p>	<p>1. Team Agreement, 2. Work Plan, 3. Schedule,</p> <p>(due May 10th by 23:59)</p>
	May 10 th	<p><u>Class together</u></p> <p>Report Writing/Assess the Situation & Problem Statement</p> <p>1. To do before class: read the entire case.</p> <p>After-class supports: old lecture videos are available to review.</p>	<p>1. Work plan audit trail, 2. Assess the Situation Components & Problem Statement (<i>suggested</i> limit: 1600 words, 10 pages appendices), 3. Peer evaluation,</p> <p>(due May 13th by 9:00am)</p> <p>4. Evaluation of peer feedback. (due May 14th by 11:59pm)</p>
2	May 16 th	<p>Coaching – each group receives customized coaching (standing schedule provided on Brightspace)</p> <p>Review Assess the Situation components and Problem Statement</p>	
	May 17 th	<p><u>Class together</u></p> <p>Analyze the Major Issue(s) – Quants</p> <p>1. To do before class: re-read the case</p> <p>After-class supports: old lecture videos are available to review.</p>	<p>1. Work plan audit trail, 2. Analyze the Major Issue(s) components – quants (<i>suggested</i> limit: 12 pages appendices), 3. Peer evaluation,</p> <p>(due May 20th by 9:00am)</p> <p>4. Evaluation of peer feedback. (due May 21st by 11:59pm)</p>

3	May 23 rd	<p>Coaching – each group receives customized coaching</p> <p>Review Analyze the Major Issue(s) – integration of quants</p>	
	May 24 th	<p><u>Class together</u> Analyze the Major Issue(s) – Qualitative</p> <p>1. To do before class: re-read the case</p> <p>After-class supports: old lecture videos are available to review.</p>	<p>1. Work plan audit trail, 2. Analyze the Major Issue(s) components (<i>suggested</i> limit: 1800 words), 3. Peer evaluation,</p> <p>(due May 27th by 9:00am)</p> <p>4. Evaluation of peer feedback. (due May 28th by 11:59pm)</p>
4	May 30 th	<p>Coaching – each group receives customized coaching</p> <p>Analyze the Major Issue(s)</p>	
	May 31 st	<p><u>Class together</u> Conclude and Advise</p> <p>1. To do before class: re-read the case</p> <p>After-class supports: old lecture videos are available to review.</p>	<p>1. Work plan audit trail, 2. Final draft report (<i>suggested</i> limit: 8300 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, 5 pages appendices), 3. Peer evaluation,</p> <p>(due June 3rd by 9:00am)</p> <p>4. Evaluation of peer feedback. (due June 4th by 11:59pm)</p>

5	June 6 th	<p>Coaching – each group receives customized coaching</p> <p>Conclude and Advise and full draft</p>	
	June 7 th	<p><u>Class together</u> Presentation Components</p> <p>After-class supports: old lecture videos are available to review.</p>	<ol style="list-style-type: none"> 1. Work plan audit trail, 2. Draft presentation due (<i>suggested</i> limit: 30 presentation slides, 15 supplementary Q&A slides), 3. Peer evaluation, <p>(due June 10th by 9:00am)</p> <ol style="list-style-type: none"> 4. Evaluation of peer feedback. <p>(due June 11th by 11:59pm)</p>
6	June 13 th	<p>Coaching – each group receives customized coaching</p> <p>Presentation content</p>	
	June 14 th	<p><u>Class together</u> Dress rehearsal with professor and entire class, coaching on style, presentation skills, etc.</p> <ol style="list-style-type: none"> 1. To do before class: rehearse, rehears, rehearse! 	<ol style="list-style-type: none"> 1. Work plan audit trail, 2. Final report due (<i>mandatory</i> limit: 8300 words, 25 pages appendices), 3. Peer evaluation, <p>(due June 17th by 9:00am)</p> <ol style="list-style-type: none"> 4. Evaluation of peer feedback. <p>(due June 18th by 11:59pm)</p>
7	June 19 th , 20 th or June 21 st	<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. Note: this will not be in our regular classroom but will be held in NI 4040 instead.</p>	<ol style="list-style-type: none"> 1. Final presentation due. 2. 30-minute presentation, 15-minute Q&A, 3. Peer evaluation, <p>(due June 19th by 9:00am)</p> <ol style="list-style-type: none"> 4. Evaluation of peer feedback. <p>(due June 21st by 11:59pm)</p>

