ACCT 5137
PROFESSIONAL ACCOUNTING CASES II

COURSE OUTLINE
SUMMER 2016

Instructor: Jacques Maurice, FCPA, FCA, FCMA
Office: DT 923
Telephone: 613 - 520-2600 ext. 2393
E-mail: jmaurice@sprott.carleton.ca
Office Hours: TBA
Class time: Wednesdays from 13:00 – 16:00 from May 4 to June 15 (no class on June 25)

Graduate Calendar Description:
A continued development and honing of problem solving abilities when placed in real-life, business situations. Case-writing skills will be finessed, with focus on analysis and integration, while keeping the big picture in mind.

Course Description:
This course elevates and finesses interdisciplinary case writing skills developed in previous courses and focuses on the analysis and integration required in solving real-world business issues. The focus of this course is to introduce longer, comprehensive-style cases.

Course Objectives:
1. Develop the ability to identify, rank and integrate issues across a multidisciplinary case
2. Develop the ability to analyze issues, while maintaining the integrative nature of issues across a multidisciplinary case
3. Enhance professional written communication skills, for quantitative and qualitative information

Prerequisites:
ACCT 5129 – Professional Accounting Cases 1
Course Requirements & Methods of Evaluation:

<table>
<thead>
<tr>
<th></th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>In class participation</td>
<td>10%</td>
</tr>
<tr>
<td>Case Preparation – 3 cases</td>
<td>30%</td>
</tr>
<tr>
<td>Case Analysis – 2 marked cases</td>
<td>60%</td>
</tr>
<tr>
<td></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

See the appendix to this course outline for a discussion on how class participation will be assessed.

You will be expected to prepare 5 comprehensive cases in this course. Each case will be done in a 5 hour time pre-established window and submitted in Securexam. Two of the cases will be marked by a professional marker – each of these cases will be worth 30% of your grade. The other three cases will be reviewed by myself and feedback will be provided, but perhaps not as detailed as that provided on the other two cases. These three cases will constitute 30% of your grade. The case preparation windows are as follows:

<table>
<thead>
<tr>
<th>Case</th>
<th>Case Preparation</th>
<th>Case taken up in Class</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>May 7 08:00 – May 9 midnight</td>
<td>May 11 13:00 – 16:00</td>
</tr>
<tr>
<td>2</td>
<td>May 12 08:00 – May 14 midnight</td>
<td>May 18 13:00 – 16:00</td>
</tr>
<tr>
<td>3</td>
<td><strong>May 19 13:00 – 18:00</strong></td>
<td>June 1 13:00 – 16:00</td>
</tr>
<tr>
<td>4</td>
<td>Jun 2 08:00 – Jun 4 midnight</td>
<td>June 8 13:00 – 16:00</td>
</tr>
<tr>
<td>5</td>
<td><strong>Jun 9 13:00 – 18:00</strong></td>
<td>June 15 13:00 – 16:00</td>
</tr>
</tbody>
</table>

Drop Course Policy:

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

The grading scale used to calculate your final grade will be the one listed in the Carleton University Graduate Calendar:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A+</td>
<td>90 - 100</td>
</tr>
<tr>
<td>A</td>
<td>85 – 89</td>
</tr>
<tr>
<td>A-</td>
<td>80 – 84</td>
</tr>
<tr>
<td>B+</td>
<td>77 – 79</td>
</tr>
<tr>
<td>B</td>
<td>73 – 76</td>
</tr>
<tr>
<td>B-</td>
<td>70 – 72</td>
</tr>
<tr>
<td>C+</td>
<td>67 – 69</td>
</tr>
<tr>
<td>C</td>
<td>63 – 65</td>
</tr>
<tr>
<td>C-</td>
<td>60 – 62</td>
</tr>
<tr>
<td>D+</td>
<td>57 – 59</td>
</tr>
<tr>
<td>D</td>
<td>53 – 56</td>
</tr>
<tr>
<td>D-</td>
<td>50 – 52</td>
</tr>
</tbody>
</table>

CLASSROOM STRUCTURE

Every class will address one comprehensive case (covering topics from all prerequisites listed above). The case(s) have to be prepared as homework before class in a fixed 5 hour window and have to be submitted via Securexam.

Development of Enabling Competencies

One of the objectives of the MAcc is the development of the following enabling competencies:

1. Professional and Ethical Behaviour
2. Problem Solving and Decision Making
3. Communication (written and oral)
4. Self-Management
5. Teamwork and Leadership

This course will develop all of the above competencies through the analysis of case studies and group work.
**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 for courses taken to date or being taken concurrently.

**COURSE SCHEDULE**

<table>
<thead>
<tr>
<th>Class</th>
<th>Topic/Case</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 – May 4</td>
<td>Introduction&lt;br&gt;The Competencies of the CPA Map&lt;br&gt;A review of case analysis&lt;br&gt;Close to you Organic Foods Case</td>
</tr>
<tr>
<td>2 – May 11</td>
<td>Comprehensive Case # 1</td>
</tr>
<tr>
<td>3 – May 18</td>
<td>Comprehensive Case # 2</td>
</tr>
<tr>
<td>4 – June 1</td>
<td>Comprehensive Case # 3</td>
</tr>
<tr>
<td>5 – June 8</td>
<td>Comprehensive Case # 4</td>
</tr>
<tr>
<td>6 – Jun 15</td>
<td>Comprehensive Case # 5</td>
</tr>
</tbody>
</table>
APPENDIX A – EVALUATION OF CLASS PARTICIPATION

The vast majority of professional accountants' interactions with others are oral. Depending on the specialty, they may spend very little time reading and even less time writing reports. For this reason, the development of oral skills is given a high priority in this course. The classroom should be considered a laboratory in which you can test your ability to convince your peers of the correctness of your views. Some of the characteristics of effective class participation are as follows:

(1) Are the points that are made relevant to the discussion in terms of increasing everyone's understanding, or are they merely regurgitation of case facts?

(2) Do the comments take into consideration the ideas offered by others earlier in the class, or are the points isolated and disjointed? The best contributions tend to be those which reflect not only excellent preparation, but good listening, and interpretative and integrative skills as well.

(3) Do the comments show evidence of a thorough reading and analysis of the case/reading?

(4) Does the participant distinguish among different kinds of data; that is, facts, opinions, assumptions, and inferences?

(5) Is there willingness to test new ideas or are all comments cautious/'safe'?

(6) Is the participant willing to interact with other class members by asking questions or challenging conclusions?

Clearly, you must participate in class if you are going to share your ideas with others. There is no need to contribute in every class. Some of the best contributors in the past have been those who participated in only three or four sessions. Their contributions, however, were insightful and persuasive. The issue is one of quality not quantity or frequency.

Given below is a description of how we propose to 'calibrate' your class contributions:

**Outstanding contributor:** Contributions in class reflect thorough preparation. Ideas offered are usually substantive, provide one or more major insights as well as direction for the class. Arguments, when offered, are well substantiated and persuasively presented. If this person were not a member of the class, the quality of the discussions would be diminished significantly.

**Good contributor:** Contributions in class reflect thorough preparation. Ideas offered are usually substantive, provide good insights and sometimes direction for the class. Arguments, when presented, are generally well substantiated and are
often persuasive. If this person were not a member of the class, the quality of the discussions would be diminished considerably.

*Adequate contributor:* Contributions in class reflect satisfactory preparation. Ideas offered are sometimes substantive, provide generally useful insights, but seldom offer a major new direction for the discussion. Arguments are sometimes presented, and are fairly well substantiated and sometimes persuasive. If this person were not a member of the class, the quality of the discussions would be diminished somewhat.

*Non-participant:* This person has said little or nothing in class. Hence, there is no adequate basis for evaluation. If this person were not a member of the class, the quality of the discussions would not be changed.

*Unsatisfactory contributor:* Contributions in class reflect inadequate preparation. Ideas offered are seldom substantive, provide few, if any, insights; and never a constructive direction for the class. Integrative comments and effective arguments are absent. Class contributions are, at best, 'cherry-picking' efforts making isolated, obvious, and confusing points. If this person were not a member of the class, valuable air time would be saved.
APPENDIX B – REFERENCE MATERIALS FOR MASTERS IN ACCOUNTING PROGRAM

CPA Canada Handbook – Accounting
CPA Canada Handbook – Assurance
Available on-line in the Library


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.

Person with Disabilities

Students with disabilities requiring academic accommodations in this course are encouraged to contact a co-ordinator at the Paul Menton Centre for Students with Disabilities to complete the necessary letters of accommodation. After registering with the PMC, make an appointment to meet and discuss your needs with me at least two weeks prior to the first in-class test or ITV midterm exam. This is necessary in order to ensure sufficient time to make the necessary arrangements. Please refer to http://www.carleton.ca/pmc/ for all PMC information.

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 cooperation 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: [http://www2.carleton.ca/sasc/advisingcentre/academic-integrity/](http://www2.carleton.ca/sasc/advisingcentre/academic-integrity/).