



Carleton
University

Sprett
School of Business

ACCT 5137 P
PROFESSIONAL ACCOUNTING CASES II

COURSE OUTLINE
JANUARY – FEBRUARY 2024

Instructor	Emily Gray, FCPA FCA
E-mail	emily.gray@carleton.ca
Office Hours	In person: 7018 Nicol Building Wednesdays from 4:30-5:30pm On Zoom : Book in a time through MS Bookings! Note: MS Bookings & Zoom links also on Brightspace
Class Time:	Wednesdays 6:00pm – 9:00pm
Case Writing Sessions	Saturdays 9:00am – 2:00pm (see schedule)
Modality:	In-person

“Practice makes progress.” (Emily Gray)

Land Acknowledgement

We acknowledge that the land on which Carleton campus is located is the traditional, unceded territory of the Algonquin Anishinaabeg people. The Algonquin peoples have lived on this land since time immemorial. We are grateful to have the opportunity to learn together and to learn from each other in this territory.

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 5120 – Advanced Concepts, ACCT5121 – Advanced Concepts II

Course Requirements & Methods of Evaluation:

Participation and professionalism	10%
Case 1 – Revise & resubmit	5%
Case 2 – Revise & resubmit	5%
Case 3 – Marked for performance	15%
Case 4 – Mark & provide feedback to yourself	5%
Case 5 – Role reflection	5%
Case 6 – Marked for performance	35%
Group project – author your own case & solution	20%
Total	100%

Participation and professionalism (10%)

Given much of the value from this course is derived from classroom discussion, attendance in class is mandatory, as is contributing on occasion to the discussion. While I do not assume silence equates to mental inertia, and I understand that sharing your thoughts can be intimidating and put you in a vulnerable position, it is also not fair to rely wholly on other students to put themselves out there when you won't do the same. Participation does not need to be eloquent, significant, or even technically correct. The best contributions are the ones which are different, and we need to determine together if and where the value lies within them.

I reserve the right to reduce the class participation grade for: lack of class attendance, lack of attention paid during class (use of cell phones, social media, other work, etc.), lack of at least occasional oral participation in class, disrespect to others who are trying to participate and learn, missed/late case writing submissions, etc.

Case 1 & 2 – Revise & Resubmits (5% each)

Case 1 – Students will write Case 1 (90 minutes) at home *before our first class together* (please PRINT the case question to simulate the CFE experience). Students are required to submit their Word & Excel response files to the appropriate dropbox on Brightspace before midnight on Monday, January 8th.

Case 2 – Students will write Case 2 on campus on Saturday, January 13th from 9am-2pm. Word and Excel response files should be submitted to the appropriate dropbox on Brightspace by 2:10pm that same day.

Associated Deliverables - Personalized feedback will be provided by Thursday, January 11th (case 1) and January 18th (case 2). Students should review the feedback along with their notes from class. Using TRACK CHANGES in their original Word file, and RED FONT in their Excel to denote changes made, students should revise their original submission based on the feedback provided. Students are required to upload their revised submission to the appropriate dropbox in Brightspace by Monday, January 15th (case 1) and January 22nd (case 2). The marker's comments from the original response should REMAIN IN the response file.

Both Case 1 (5%) and Case 2 (5%) revisions will be graded based on how well the revisions address the feedback provided. Note – penalties will be applied if you don't follow the instructions provided correctly.

Case 3 & 6 – Marked for Performance (15% & 35%)

Case 3 – Students will write Case 3 on campus on Saturday, January 20th from 9am-2pm. Word and Excel response files should be submitted to the appropriate dropbox on Brightspace by 2:10pm that same day. This case will be marked with feedback provided by a professional marker.

Case 6 – Students will write Case 6 on campus on Saturday, February 10th from 9am-2pm. Word and Excel response files should be submitted to the appropriate dropbox on Brightspace by 2:10pm that same day. This case will be marked by the instructor (no feedback).

Both Case 3 (15%) and Case 6 (35%) will be graded based on the quality of your submissions, using the NA/NC/RC/C/CD scale. Both cases will be written using CoMaS e-proctoring software. See e-proctoring details below.

Case 4 – Mark & Provide Feedback to Yourself (5%)

Students will write Case 4, a CFE Day 2 case, assuming the Assurance Role, at home (please PRINT the case question to simulate the CFE experience). Students are required to submit their Word & Excel responses to the case to the appropriate dropbox in Brightspace before midnight on Monday, January 29th.

Associated Deliverable - After class on January 31st, students will be provided with a marking grid. Students should review the posted solution document, their notes from class and the marking grid guidance to mark their own response and provide feedback to themselves. The filled-out marking grid with feedback is required to be submitted to the appropriate dropbox on Brightspace before midnight on Monday, February 5th.

The Case 4 marking exercise will be graded based partly on perceived effort. In addition, several AO's will be assessed to see if the marking/feedback to yourself was reasonable.

Case 5 – Role Reflection (5%)

Students will write the PM and Tax roles from the CFE Day 2 case written the week before at home (please PRINT the case question to simulate the CFE experience). Students are required to submit their Word & Excel responses to the case to the appropriate dropbox on Brightspace before midnight on Monday, February 5th.

Associated Deliverable - After class on February 7th, students will be provided with a form to use to reflect on their experiences writing the different Day 2 roles (Assurance, PM, and Tax). Students are required to submit the completed form to the appropriate dropbox on Brightspace before midnight on Monday, February 12th.

The role reflection will be graded based on perceived effort.

Group Case Project (20%)

Students will be required to author their own “Day 3-style” case question with suggested solution, prepared in groups of 3-4 students. The assignment is due to the appropriate dropbox on Brightspace by midnight on Friday, February 17th. Note: peer evaluation will comprise 5% of the 20% grade.

SIMULATING EXAM CONDITIONS

Case writing sessions should always simulate exam conditions (even if writing at home). This includes:

- Having a PRINTED copy of the question (when writing on campus, this will be provided). Highlighters and pencils (including coloured pencils) are permitted to be used to markup the case question paper.
- Using only a laptop, mouse, and external number pad (no external monitor permitted). A Texas Instrument, BA II Plus calculator is also allowed.
- Writing within the time limits identified. No breaks unless taken within the time limits.
- Minimizing distractions: turn off phone, close all browsers except for Knotia, no notes except for CFE Appendix, quiet space.

E-PROCTORING SOFTWARE

Please note that Cases 3 & 6 will be written on campus using CoMaS proctoring service provided by Scheduling and Examination Services. You can find more information at <https://carleton.ca/ses/e-proctoring/>.

The minimum computing requirements for e-proctoring service are as follows:

- Hardware: Desktop, or Laptop
- OS: Windows 10, Mac OS 10.14, Linux Ubuntu 18.04
- Internet Browser: Google Chrome, Mozilla Firefox, Apple Safari, or Microsoft Edge
- Internet Connection (High-Speed Internet Connection Recommended)
- Webcam (HD resolution recommended)

Note: Tablets, Chromebooks and Smartphones are not supported at this time. Windows-based tablets are not supported at this time.

LATE CASE SUBMISSIONS AND EVALUATIONS:

To ensure fairness for all students, penalties will be applied to late case submissions. Late submissions will receive a 1% deduction for every minute past due. Submissions overdue by greater than 30 minutes will be given a grade of zero. Additional time is provided in advance to control for technical difficulties. A late case will still receive feedback if submitted within 24 hours of the due date.

Requests for extension will be considered in cases of illness, family emergency, or other exceptional circumstances.

LATE SUBMISSIONS (OTHER THAN WEEKLY CASES):

The deadlines identified throughout should be sufficient to complete the related work. Yet, sometimes, despite our best efforts, and for good reasons, we can't meet our deadlines. You have TWO days of grace that you can apply to missed deadlines (other than weekly case submissions). For example, a single deliverable may be two days late or two deliverables may each be one day late with no penalty. No reason required. No questions asked. That said, I need an email before the deadline indicating you will be late, but plan on submitting. It is only polite (and professional). Once the two days have been used, no further lateness will be accepted and any late submissions at that stage will receive 0.

REQUIRED MATERIALS:

On Brightspace:

- Cases/solutions for weekly assignments; drop boxes for submission
- Link to the CPA Competency Map; CFE Blueprint; CFE Appendix
- Case writing coursepack
- Common IFRS/ASPE sections used for case writing

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.

In preparing for these cases, students may need to refer to other various reference sources to understand and evaluate current practices and requirements. The MAcc Program Resource page is a fantastic resource to review technical material from the undergraduate prerequisites. Your notes from prior MAcc courses can be used to review more recently acquired technical material.

COURSE STRUCTURE:

Class time will be used to debrief the case written for homework the weekend before as a group. Cases will cover all competency areas from the CPA Competency Map. Certain cases are written on-campus while others are written at home (per schedule), but ALL cases, whether written at home or on campus, should be written in ‘exam-like conditions’ (e.g., within time limit identified, using only a laptop with no additional monitor, cell phones off and other distractions minimized, etc.). A mouse, external number pad, and scrap paper are permitted.

Case debriefs are interactive. Students are encouraged to volunteer insights from the homework and ask questions.

CASE ANALYSIS FOCUS:

- Identification of role and what that will mean to the communication of the response.
- Identification of users of the response and of the financial statements; what are their needs/biases and how will this impact your analysis/conclusions.
- Identification of the case requirements and the information available in the simulation to resolve these requests; identification of analytical approach to take.
- Consideration of case timeline and whether this will impact any of the requirements.
- Ranking of issues and consideration of time allotment.
- Identifying areas that integrate/affect each other.
- Analysis: CPA Accounting & Assurance Handbook criteria, discussion of reasonable alternatives, quantitative analysis, qualitative analysis, and other techniques such as WIR, RAMP, etc.
- Conclusion on each requirement/issue.

DEVELOPMENT OF ENABLING COMPETENCIES

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

1. Acting ethically and demonstrating professional values
2. Leading
3. Collaborating
4. Managing self
5. Adding value
6. Solving problems and making decisions

This course will develop all of the above competencies through the analysis of case studies.

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

Date / Deadline	Location	Explanation of Item	Grade
Mon, Jan 8; 11:59pm	At home	Due date for Case 1: a CFE-Day 3 case (90 minute case write)	
Wed, Jan 10; 6-9pm	On campus	Class: - Introduction - Debrief of a multi-competency case - A review of case analysis - Introduction to comprehensive case writing	PPT
Sat, Jan 13; 9am-2pm	On campus	Write Case 2	
Mon, Jan 15; 11:59pm	NA	Due date for Case 1 Revise & Resubmit Please follow instructions provided.	5%
Wed, Jan 17; 6-9pm	On campus	Class: Debrief Case 2	PPT
Sat, Jan 20; 9am-2pm	On campus	Write Case 3 (marked for performance)	15%
Mon, Jan 22; 11:59pm	NA	Due date for Case 2 Revise & Resubmit Please follow instructions provided.	5%
Wed, Jan 25; 6-9pm	On campus	Class: Debrief Case 3	PPT
Mon, Jan 29; 11:59pm	At home	Due date for Case 4 (Day 2 - Common & AS role) - 5 hour case write	
Wed, Jan 31; 6-9pm	On campus	Class: Debrief Case 4	PPT
Mon, Feb 5; 11:59pm	At home	Due date for Case 5 (Day 2 - PM & Tax roles) - 5 hour case write	
Mon, Feb 5; 11:59pm	NA	Due date for Mark & Provide Feedback to Yourself (Case 4)	5%
Wed, Feb 7; 6-9pm	On campus	Class: Debrief Case 5	PPT
Sat, Feb 10; 9am-2pm	On campus	Write Case 6 (marked for performance)	35%
Mon, Feb 12; 11:59pm	NA	Due date for Roles Reflection Form	5%
Wed, Feb 14; 6-9pm	On campus	Class: Debrief Case 6	PPT
Fri, Feb 17; 11:59pm	NA	Due date for Group Project - Author Your Own Case & Solution	20%

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
CHECK (X) ONE PER ROW				
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 and leadership.</i>			X	

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 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.

If peer evaluation will be used as an input when assigning grades to group work, specify the procedure. See the example below:

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 take 100 points and allocate those points to the various members of the group (including him/her/themself) to reflect the contributions made by each member. For instance, if there are four members in a group and everyone contributed equally, each individual would receive 25 points. Conversely, if an individual contributed relatively little, the remaining group members might allocate few points to that member. 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 point allocation.

Letter Grades:

In accordance with the Carleton University Undergraduate Calendar (p 34), 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	F = Below 50
A = 85-89	B = 73-76	C = 63-66	D = 53-56	
A - = 80-84	B - = 70-72	C - = 60-62	D - = 50-52	

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:

<http://calendar.carleton.ca/undergrad/regulations/academicregulationsoftheuniversity/>

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 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 email 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/>