



**Carleton**  
UNIVERSITY

**SPROTT**  
SCHOOL OF BUSINESS

**ACCT 5135  
ADVANCED INTEGRATION II  
COURSE OUTLINE  
SUMMER 2020**

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Instructor	Hayley Cooper, MAcc, CPA, CA Bijan Toufighi, CPA, CA
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Office Hours	TBD
Class time	Section A: Monday: 11:35 – 14:25, Wednesdays: 8:35 – 11:25 Section B: Monday & Wednesdays 14:35 – 17:25 Section P: Monday & Wednesdays 18:05– 20:55
Case Writing Sessions	Tuesdays & Fridays 9:00 – 14:00 Saturday & Sunday 9:00 – 14:00 (Option for part time students)

**Calendar Description:**

Discussion, analysis, and integration of issues involving financial reporting, assurance, finance, management accounting, taxation and/or strategy

**Course Description:**

Discussion, analysis and integration of financial reporting, assurance, finance, management accounting, taxation and strategy and governance issues and problems encountered in professional practice. This course builds upon and integrates the knowledge and skills developed in preceding courses.

**Course Objectives:**

Students will enhance their ability to:

- Identify situations involving ethical issues and use appropriate professional values when recommending an ethical course of action.
- Identify and rank problems, analyze alternatives and recommend solutions to satisfy stakeholders' needs.
- Combine, synthesize and/or integrate ideas and information from a variety of sources.
- Express information and concepts concisely, clearly and legibly when writing and concisely, clearly and loudly when speaking.
- Assess their professional capabilities and weaknesses and implement strategies to improve their future performance.
- Work with a team to produce results substantially greater than what could be produced individually.

**Prerequisites:**

ACCT 5133

**Course Requirements & Methods of Evaluation:**

Day 1 Case Analysis – 2 Marked	25%
Day 2 Case Analysis – 3 Marked	60%
Day 3 Case Analysis – 2 Marked	15%

You will be expected to write 7 cases in this course for marking. Each case will be done in a pre-established window and submitted in cuLearn. You will also be writing several other cases during this course that will not be marked. Although these cases will not be marked, completion is mandatory, and failure to complete these cases will cause a 5% deduction to your final grade.

The grading scale above will be used to calculate your final grade. The final grade received will either be a pass or a fail. Any grade at or over 70% will be a pass and a grade below 70% will be a fail.

**CLASSROOM STRUCTURE**

Every class will address a Day 1 case or a Day 2 case or multiple CFE Day 3 type cases. The cases must be prepared as homework before class in a fixed time windows and must be submitted via CULearn.

Due to COVID-19, case debrief lectures will be held online through Zoom, a free-to-use video-conferencing software. Students are expected to create an account on Zoom and upload a profile picture. To facilitate better class discussions, students are strongly encouraged to use a microphone and webcam video during class to simulate a physical face-to-face classroom experience. For privacy protection of personal study space, consider using a virtual background.

## **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 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.

**SCHEDULE** (Note part time students can arrange to write cases on the Saturday and Sunday sessions)

Class #	Date	Type	Topic/Case	Instructor	Marked?
Case Session # 1	Anytime before first class	Case Session	Day 1 Case # 1 (Before Class, Please watch introduction to Day 1 video)		
Class # 1	Monday July 6	Class	Day 1 Case #1 Debrief Audit Procedures	Bijan	No
Case Session # 2	Tuesday July 7	Case Session	Day 3 Case # 1 Day 3 Case # 2		
Class # 2	Wednesday July 8	Class	Day 3 Case # 1 Debrief Day 3 Case # 2 Debrief	Hayley	No
Case Session # 3	Friday July 10	Case Session	Day 3 Case # 3 Day 3 Case # 4		
Class # 3	Monday July 13	Class	Day 3 Case # 3 Debrief Day 3 Case # 4 Debrief	Bijan	No
Case Session # 4	Tuesday July 14	Case Session	Day 2 Case # 1		
Class # 4	Wednesday July 15	Class	Day 2 Case # 1 Debrief	Hayley	Yes
Case Session # 5	Friday July 17	Case Session	Day 1 Case # 2		
Class # 5	Monday July 20	Class	Day 1 Case # 2 Debrief IFRS 15 Review IFRS 9 & IAS 32 Review	Bijan	Yes
Case Session # 6	Tuesday July 21	Case Session	Day 2 Case # 2		
Class # 6	Wednesday July 22	Class	Day 2 Case # 2 Debrief	Hayley	Yes
Case Session # 7	Friday July 24	Case Session	Day 3 Case # 5 Day 3 Case # 6		
Class # 7	Monday July 27	Class	Day 3 Case # 5 Debrief Day 3 Case # 6 Debrief	Bijan	Yes (1)
Case Session # 8	Tuesday July 28	Case Session	Day 1 Case # 3		
Class # 8	Wednesday July 29	Class	Day 1 Case # 3 Debrief Audit Technical	Hayley	No
Case Session # 9	Tuesday August 4	Case Session	Day 3 Case # 7 Day 3 Case # 8		
Class # 9	Wednesday August 5	Class	Day 3 Case # 7 Debrief Day 3 Case # 8 Debrief	Hayley	Yes (1)
Case Session # 10	Friday August 7	Case Session	Day 2 Case # 3		
Class # 10	Monday August 10	Class	Day 2 Case # 3 Debrief	Bijan	Yes
Case Session # 11	Tuesday August 11	Case Session	Day 1 Case # 4		
Class # 11	Wednesday August 12	Class	Day 1 Case # 4 Debrief Accounting Technical	Hayley	Yes
Class # 12	Monday August 17	Class	TBD	Bijan	

## **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).

### **Required calculator in BUSI course 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 in the school for several reasons. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, follower-ship and other group skills. Group assignments are also good for learning integrative skills for putting together a complex task. Your professor 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.

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
A = 85-89	B = 73-76	C = 63-66	D = 53-56
A - = 80-84	B - = 70-72	C - = 60-62	D - = 50-52
F = Below 50			

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 obligation**

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 obligation**

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>

### **Academic Accommodations for 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](mailto: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. [carleton.ca/pmc](http://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/>

### **Accommodation for Student Activities**

Carleton University recognizes the substantial benefits, both to the individual student and for the university, that result from a student participating in activities beyond the classroom experience. Reasonable accommodation must 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: [students.carleton.ca/course-outline](http://students.carleton.ca/course-outline)

### **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 co-operation or collaboration or completing work for another student – 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: [carleton.ca/csas](http://carleton.ca/csas)

**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 may wish to do so by visiting <https://carleton.ca/its/get-started/new-students-2/>