ACCT 5135A
Advanced Integration II
Course Outline
Summer 2017

Instructor  Darrell Herauf, CPA, CA, CGA
Room 1005, Dunton Tower
Phone 520-2600, Ext. 2371
Email: darrell.herauf@carleton.ca
Office Hours: After class and by appointment

Course Times & Location

Class Times  4:05 to 6:55 PM on Tuesdays and Thursdays from July 4 to August 10 in 2202CB
Location     See course schedule on page 4

Calendar Course 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.

Learning Objectives and Outcomes

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
The School of Business enforces all prerequisites.

Drop Course Policy:

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

Method of Instruction

Cases will be written under exam conditions outside of class time. Class time will be devoted to debriefing the written cases and discussing approaches to analyzing the cases and writing a case report.

Competencies

All of the knowledge topics and 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 in situations typical for an entry level CPA at the level specified for completion of the Professional Education Program.

Course Materials

1. Required Texts: None

   Cases will be handed out in the classroom when the exam is being written. Copies of suggested solutions, evaluation guides, and related items will be distributed in paper and/or electronic format.

2. Reference Texts

   In preparing for these cases, students will need to refer to various reference sources to understand and evaluate current practices and requirements. See Appendix A for the list of reference materials required for the MAcc Program. In addition, the following book will be placed on reserve in library:

   Other readings may be placed on reserve at the library if and when appropriate.

Copyright

Student, professor or professional 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).
Web Pages

The instructor will make extensive use of the course WEB page to post course materials, grades and other announcements. The course WEB page is considered an integral part of the course. Any announcements made in the course WEB page will be considered to have been made in class. Students are encouraged to visit the course WEB page on a daily basis throughout the course. The URL for the course WEB page is www.carleton.ca/culearn. You need to use your MyCarleton userid and password to access this Website.

Evaluation

1) Contribution to classroom experience 12%
2) Advance preparation case report 5%
3) Day I-Type comprehensive case report 20%
4) Day II-Type comprehensive case report 25%
5) Day III-Type multi-subject case report 20%
6) Writing practice exams 8%
7) Marking other exams 10%

100%

Further explanation of the items above is provided below:
1) The mark for your contribution to the classroom experience will be based on attendance, the quantity and quality of your participation in class and in CuLearn and your effort towards making the class experience a better one because of your presence.
2) Students will analyze a Capstone I strategy case and prepare a short report prior to the first class.
3-5) Three cases will be written under exam conditions and marked in detail by professional markers. The cases will be debriefed in class by the professional markers.
6) Eight cases will be written under exam conditions as practice exams. One mark per exam is awarded for submitting a reasonable case report. The cases will be debriefed in class by the professor.
7) Each student will mark some aspect or the entire case report of another student and provide constructive criticism for four different cases. Marks will be awarded based on the value of feedback.

Note: All case exams will be written under exam conditions using SecurExam.

Missed Assignment/Case:

If you must miss one of the 20% or 25% cases due to a verifiable illness (or, in rare cases, some other circumstances beyond your control), you must write a makeup case at another time. If you miss one of the non-marked cases or one class due to a verifiable illness (or, in rare cases, some other circumstances beyond your control), the weight of that case/class will be added to the weight of the three marked cases. If you miss more than one of the non-marked cases or more than one class without a legitimate reason, a grade of zero will be given for the case/class. A medical certificate or other verifiable documentation must be submitted to the instructor no later than five (5) calendar days after the date of the exam or the due date for the case assignment.
## Course Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Location</th>
<th>Type</th>
<th>Topic/Case*</th>
</tr>
</thead>
<tbody>
<tr>
<td>July 4</td>
<td>2202CB</td>
<td>Class</td>
<td>Introduction Debrief Advance Preparation Capstone I Case</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Framework for Answering a Day I-Type Comprehensive Case</td>
</tr>
<tr>
<td>July 5</td>
<td>AT101</td>
<td>Exam</td>
<td>Day I-Type Comprehensive Case #1</td>
</tr>
<tr>
<td>July 6</td>
<td>2202CB</td>
<td>Class</td>
<td>Debrief Day I-Type Comprehensive Case #1</td>
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<td>Framework for Answering a Day II-Type Comprehensive Case</td>
</tr>
<tr>
<td>July 8</td>
<td>AT101</td>
<td>Exam</td>
<td>Day I-Type Comprehensive Case #2</td>
</tr>
<tr>
<td>July 10</td>
<td>AT101</td>
<td>Exam</td>
<td>Day II-Type Comprehensive Case #1</td>
</tr>
<tr>
<td>July 11</td>
<td>2202CB</td>
<td>Class</td>
<td>Debrief Day II-Type Comprehensive Case #1</td>
</tr>
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<td>Framework for Answering a Day III-Type Multi-Subject Case</td>
</tr>
<tr>
<td>July 13</td>
<td>2202CB</td>
<td>Class</td>
<td>Debrief Day I-Type Comprehensive Case #2</td>
</tr>
<tr>
<td>July 15</td>
<td>AP132</td>
<td>Exam</td>
<td>Day II-Type Comprehensive Case #2</td>
</tr>
<tr>
<td>July 17</td>
<td>AT101</td>
<td>Exam</td>
<td>Day III-Type Multi-Subject Case #1</td>
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<td>July 18</td>
<td>2202CB</td>
<td>Class</td>
<td>Debrief Day III-Type Multi-Subject Case #1</td>
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<td></td>
<td>Framework for Debriefing a Case</td>
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<tr>
<td>July 20</td>
<td>2202CB</td>
<td>Class</td>
<td>Debrief Day II-Type Comprehensive Case #2</td>
</tr>
<tr>
<td>July 22</td>
<td>AP132</td>
<td>Exam</td>
<td>Day III-Type Multi-Subject Case #2</td>
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<tr>
<td>July 24</td>
<td>AT101</td>
<td>Exam</td>
<td>Day I-Type Comprehensive Case #3</td>
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<tr>
<td>July 25</td>
<td>2202CB</td>
<td>Class</td>
<td>Debrief Day I-Type Comprehensive Case #3</td>
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<td>Review of Framework for Answering a Day I-Type Case</td>
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<tr>
<td>July 27</td>
<td>2202CB</td>
<td>Class</td>
<td>Debrief Day III-Type Multi-Subject Case #2</td>
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<tr>
<td>July 29</td>
<td>TBA</td>
<td>Exam</td>
<td>Day I-Type Comprehensive Case #4</td>
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<tr>
<td>July 31</td>
<td>AT101</td>
<td>Exam</td>
<td>Day II-Type Comprehensive Case #3</td>
</tr>
<tr>
<td>Aug 1</td>
<td>2202CB</td>
<td>Class</td>
<td>Debrief Day II-Type Comprehensive Case #3</td>
</tr>
<tr>
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<td></td>
<td></td>
<td>Review of Framework for Answering a Day II-Type Case</td>
</tr>
<tr>
<td>Aug 2</td>
<td>AT101</td>
<td>Exam</td>
<td>Day II-Type Comprehensive Case #4</td>
</tr>
<tr>
<td>Aug 3</td>
<td>2202CB</td>
<td>Class</td>
<td>Debrief Day I-Type Comprehensive Case #4</td>
</tr>
<tr>
<td>Aug 4</td>
<td>AT101</td>
<td>Exam</td>
<td>Day III-Type Multi-Subject Case #3</td>
</tr>
<tr>
<td>Aug 8</td>
<td>2202CB</td>
<td>Class</td>
<td>Debrief Day II-Type Comprehensive Case #4</td>
</tr>
<tr>
<td>Aug 10</td>
<td>2202CB</td>
<td>Class</td>
<td>Debrief Day III-Type Multi-Subject Case #3</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Review of Framework for Answering a Day III-Type Case</td>
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<td>Wrap-up</td>
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* Solutions/debriefing material for these cases will either be posted to the course WEB page or handed out in hard-copy form.

While every attempt will be made to keep to the schedule listed above, unforeseen circumstances may necessitate modifications throughout the course.
ADDITIONAL INFORMATION

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

The Paul Menton Centre for Students with Disabilities (PMC) provides services to students with Learning Disabilities (LD), psychiatric/mental health disabilities, Attention Deficit Hyperactivity Disorder (ADHD), Autism Spectrum Disorders (ASD), chronic medical conditions, and impairments in mobility, hearing, and vision. If you have a disability requiring academic accommodations in this course, please contact PMC at 613-520-6608 or pmc@carleton.ca for a formal evaluation. If you are already registered with the PMC, contact your PMC coordinator to send me your Letter of Accommodation at the beginning of the term, and no later than two weeks before the first in-class scheduled test or exam requiring accommodation (if applicable). Requests made within two weeks will be reviewed on a case-by-case basis. After requesting accommodation from PMC, meet with me to ensure accommodation arrangements are made. Please consult the PMC website (www.carleton.ca/pmc) for the deadline to request accommodations for the formally-scheduled exam (if applicable).
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 co-operation 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://carleton.ca/studentaffairs/academic-integrity/.
APPENDIX A – REQUIRED REFERENCE MATERIALS FOR MASTERS IN ACCOUNTING PROGRAM

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


