



ACCT 5136
Advanced Integration II
Summer 2022

Instructors:	Chelsea McCormick, CPA, CA, MBA Emily Gray, CPA, CA Hayley Cooper, MAcc, CPA, CA
Email:	Chelsea McCormick < chelsea.mccormick@carleton.ca > Emily Gray < emily.gray@carleton.ca > Hayley Cooper < hayley.cooper@carleton.ca >
Office Hours:	TBD
Class Time:	Section A: Mondays & Wednesdays: 9:00 – 12:00 Section B: Mondays & Wednesdays: 13:00 – 16:00 Section P: Mondays & Wednesdays: 18:00 – 21:00 Modality: In-person (NI 4030)
Case Writing Sessions	Sections A & B: Tuesdays & Fridays: 9:00 – 14:00 Section P: Saturdays and Sundays: 9:00 – 14:00 Modality: In-person (NI 4010)

Course 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.

Learning Objectives:

1. Identify situations involving ethical issues and use appropriate professional values when recommending an ethical course of action.
2. Identify and rank problems, analyze alternatives and recommend solutions to satisfy stakeholders' needs.
3. Combine, synthesize and/or integrate ideas and information from a variety of sources.
4. Express information and concepts concisely, clearly and legibly when writing and concisely, clearly and loudly when speaking.
5. Assess their professional capabilities and weaknesses and implement strategies to improve their future performance.

Course Prerequisites: ACCT 5134 Advanced Integration I

Required Materials: Study Pack (\$44 + HST)

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

Grading Scheme:

Day 1 case analysis – 2 marked*	25%
Day 2 case analysis – 3 marked*	40%
Day 3 case analysis – 3 marked*	20%
Mock CFE (Day 3)	15%
TOTAL	100%

You will be required to write 11 cases in this course for marking, of which 8* cases will receive detailed feedback. Each case will be done in pre-established exam-like conditions and submitted in Brightspace. 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.

A mock Day 3 CFE will be held on Saturday, August 13th from 9:00 to 13:00 in exam conditions. Students will be writing in a designated computer lab on campus. Students must score a minimum grade of 50% on this assessment to pass the course.

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.

Late Assignments:

Given the class debriefs are based on the cases assigned, cases need to be attempted and submitted before class for the debriefs to be useful. Cases also need to be submitted on time because the professional markers are setting aside specific hours in their schedules for marking. Case submissions must be uploaded to the respective drop box within 15 minutes of the case writing session. If you are sick or otherwise indisposed, please contact your instructor.

If a conflict can be foreseen, please discuss with the instructor IN ADVANCE regarding an alternative time for case-writing so that the submission can still be received before class and within the marker's schedule.

Classroom Structure:

Every class will address a CFE Day 1 case, a CFE Day 2 case, or multiple CFE Day 3 cases written in the previous case writing session.

Conduct:

Professional conduct is built upon the idea of mutual respect. Such conduct includes (but is not limited to):

1) *Preparation & Participation*

Students are expected to have read, attempted and submitted their response to each case according to the schedule attached, which is in advance of class. They will therefore be prepared to discuss the case during class. Students are encouraged to contribute to debrief discussions in a professional manner. Students may be requested to provide feedback to others, which should be done in a constructive and respectful manner.

2) *Attendance & Punctuality*

Attendance is critical and any personal situations that limit your ability to attend class need to be discussed with the Instructor. Attendance in the MAcc is mandatory.

Punctuality means two things in our class: being on time, and not leaving early. Given that this is a graduate level course, the expectation is that students have a certain level of maturity and respect to avoid being late and leaving early. Any need to do so, should again, be discussed with the Instructor beforehand.

3) *Other Disruptions*

This is a very broad category, and includes leaving and re-entering class (although we understand that there are times that this is a necessity). Side conversations are incredibly distracting to us and to the other students in the class. Talking to the class as a whole, though, is very much encouraged.

Texting, other cell phone use, internet surfing or completing other work while in class is NOT PERMITTED. Please turn your phone on silent (or off).

COVID-19 in the classroom:

The ongoing COVID-19 protocols of Carleton University are listed separately in this document. Please familiarize yourself with them. You must comply with these protocols at all times while on campus. Specifically for this course, the following procedures have been put in place surrounding COVID in our classroom:

- If the **instructor** must isolate due to COVID, the class will move on-line temporarily until such time that isolation is no longer required.
- If you as a **student** must isolate due to COVID, please do so and **do not** come to campus. Contact your instructor upon testing positive and fill out the COVID-19 self-declaration form which can be found here: <https://carleton.ca/registrar/cu-files/covid-19-self-declaration-form/>. Submit the form to your instructor. Your instructor will contact you to discuss plans for helping you keep up in your course.

It is important to note that you are responsible for keeping on track with course material, even if you must isolate. Your instructors are here to help but be aware that it will require extra effort on your part to ensure you are completing the tasks and learning required of you for the course.

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
<p>MA1 Technical Competencies <i>Graduates will possess the technical abilities expected of professional accountants in all functional areas.</i></p>				<p>X (ACCT 5136 is a summative course. Technical competencies will have been taught in previous courses but may be reviewed through case debriefs.</p>
<p>MA2 Problem-Solving and Decision-Making <i>Graduates will be skilled in problem-solving and decision-making.</i></p>				<p>X</p>
<p>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></p>				<p>X</p>

Schedule (Full-Time)

Class #	Date	Type	Topic/Case	Instructor
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 4	Class	Day 1 Case #1 Debrief Audit Procedures	Hayley
Case Session # 2	Tuesday July 5	Case Session	Day 3 Case # 1 Day 3 Case # 2	
Class # 2	Wednesday July 6	Class	Day 3 Case # 1 Debrief Day 3 Case # 2 Debrief	Chelsea
Case Session # 3	Friday July 8	Case Session	Day 2 Case # 1	
Class # 3	Monday July 11	Class	Day 2 Case # 1 Debrief	Chelsea
Case Session # 4	Tuesday July 12	Case Session	Day 3 Case # 3 Tax Technical Practice	
Class # 4	Wednesday July 13	Class	Day 3 Case # 3 Debrief Tax Technical Review	Emily
Case Session # 5	Friday July 15	Case Session	Day 3 Case # 4 Managerial Accounting Technical Practice	
Class # 5	Monday July 18	Class	Day 3 Case # 4 Debrief Managerial Accounting Technical Review	Hayley
Case Session # 6	Tuesday July 19	Case Session	Day 1 Case # 2	
Class # 6	Wednesday July 20	Class	Day 1 Case # 2 Debrief Technical Review	Chelsea

Class #	Date	Type	Topic/Case	Instructor
Case Session # 7	Friday July 22	Case Session	Day 2 Case #2	
Class # 7	Monday July 25	Class	Day 2 Case # 2 Debrief	Hayley
Case Session # 8	Tuesday July 26	Case Session	Day 3 Case #5 Day 3 Case #6	
Class # 8	Wednesday July 27	Class	Day 3 Case #5 Debrief Day 3 Case #6 Debrief	Emily
Case Session # 9	Tuesday August 2	Case Session	Day 1 Case # 3	
Class # 9	Wednesday August 3	Class	Day 1 Case # 3 Debrief	Hayley
Case Session # 10	Friday August 5	Case Session	Day 2 Case #3	
Class # 10	Monday August 8	Class	Day 2 Case # 3 Debrief	Emily
Case Session # 11	Tuesday August 9	Case Session	Day 1 Case # 4	
Class # 11	Wednesday August 10	Class	Day 1 Case # 4 Debrief How to use study schedule after course	Chelsea
Case Session # 12	Saturday August 13	Mock CFE Case Session	Day 3 Case # 7 Day 3 Case # 8 Day 3 Case # 9	
Class # 12	Monday August 15	Class	Day 3 Case # 7 Debrief Day 3 Case # 8 Debrief	Emily

Schedule (Part-Time)

Class #	Date	Type	Topic/Case	Instructor
Case Session # 1	Anytime before first class	Case Session	Day 1 Case # 1 (Before Class, please watch introduction to Day 1 video)	
Case Session # 2	Sunday July 3	Case Session	Day 3 Case # 1 Day 3 Case # 2	
Class # 1	Monday July 4	Class	Day 1 Case #1 Debrief Audit Procedures	Hayley
Class # 2	Wednesday July 6	Class	Day 3 Case # 1 Debrief Day 3 Case # 2 Debrief	Chelsea
Case Session # 3	Saturday July 9	Case Session	Day 2 Case # 1	
Case Session # 4	Sunday July 10	Case Session	Day 3 Case # 3 Tax Technical Practice	
Class # 3	Monday July 11	Class	Day 2 Case # 1 Debrief	Chelsea
Class # 4	Wednesday July 13	Class	Day 3 Case # 3 Debrief Tax Technical Review	Emily
Case Session # 5	Saturday, July 16	Case Session	Day 3 Case # 4 Managerial Accounting Technical Practice	
Case Session # 6	Sunday July 17	Case Session	Day 1 Case # 2	
Class # 5	Monday July 18	Class	Day 3 Case # 4 Debrief Managerial Accounting Technical Review	Hayley
Class # 6	Wednesday July 20	Class	Day 1 Case # 2 Debrief Technical Review	Chelsea

Class #	Date	Type	Topic/Case	Instructor
Case Session # 7	Saturday July 23	Case Session	Day 2 Case #2	
Case Session # 8	Sunday July 24	Case Session	Day 3 Case # 5 Day 3 Case # 6	
Class # 7	Monday July 25	Class	Day 2 Case # 2 Debrief	Hayley
Class # 8	Wednesday July 27	Class	Day 3 Case # 5 Debrief Day 3 Case # 6 Debrief	Emily
Case Session # 9	Saturday July 30	Case Session	Day 1 Case # 3	
Class # 9	Wednesday August 3	Class	Day 1 Case # 3 Debrief	Hayley
Case Session # 10	Saturday August 6	Case Session	Day 2 Case # 3	
Case Session # 11	Sunday August 7	Case Session	Day 1 Case # 4	
Class # 10	Monday August 8	Class	Day 2 Case # 3 Debrief	Emily
Class # 11	Wednesday August 10	Class	Day 1 Case # 4 Debrief How to use study schedule after course	Chelsea
Case Session # 12	Saturday August 13	Mock CFE Case Session	Day 3 Case # 7 Day 3 Case # 8 Day 3 Case # 9	
Class # 12	Monday August 15	Class	Day 3 Case # 7 Debrief Day 3 Case # 8 Debrief	Emily

APPENDIX – 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 Sprott 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.

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

Deferred Final Examination:

Students unable to write a final examination because of illness or other circumstances beyond their control must contact the instructor in writing to request a deferred exam. Permission may be granted when the absence is supported by a medical certificate and or appropriate document/s to support the reason for the deferral. Deferred exams are not granted for students who have made travel arrangements that conflict with examination schedule.

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/>

Drop Course Policy:

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

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 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/>

COVID-19 Information:

For the most recent information about Carleton’s COVID-19 response and required measures, please see the [University’s COVID-19 webpage](#) and review the [Frequently Asked Questions \(FAQs\)](#). Should you have additional questions after reviewing, please contact covidinfo@carleton.ca

Please note that failure to comply with University policies and mandatory public health requirements, and endangering the safety of others are considered misconduct under the [Student Rights and Responsibilities Policy](#). Failure to comply with Carleton’s COVID-19 procedures may lead to supplementary action involving Campus Safety and/or Student Affairs.
