ACCT 5137
PROFESSIONAL ACCOUNTING CASES II

COURSE OUTLINE
SPRING 2017

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E-mail: jmaurice@sprott.carleton.ca
Office Hours: TBA
Class time: Thursdays 14:30 – 17:30    CB 3400
Case Writing Sessions: Fridays  8:30 – 13:30          CB 2400

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:
Case Analysis – 5 cases x 20% each 100%

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. Two case will be marked by a graduate
TA – a PhD student in Accounting who has a CPA. One case will be marked by a
graduate of the first MAcc cohort.

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>
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<tbody>
<tr>
<td>A+</td>
<td>90 - 100</td>
</tr>
<tr>
<td>A</td>
<td>85 – 89</td>
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<tr>
<td>A-</td>
<td>80 – 84</td>
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<tr>
<td>B+</td>
<td>77 – 79</td>
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<tr>
<td>B</td>
<td>73 – 76</td>
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<tr>
<td>B-</td>
<td>70 – 72</td>
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<tr>
<td>C+</td>
<td>67 – 69</td>
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<tr>
<td>C</td>
<td>63 – 65</td>
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<td>C-</td>
<td>60 – 62</td>
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<tr>
<td>D+</td>
<td>57 – 59</td>
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<td>D</td>
<td>53 – 56</td>
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<td>D-</td>
<td>50 – 52</td>
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</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 (14:30 – 17:30) CB 3400

<table>
<thead>
<tr>
<th>Class</th>
<th>Topic/Case</th>
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<tbody>
<tr>
<td>1 – May 4</td>
<td>Introduction</td>
</tr>
<tr>
<td></td>
<td>A review of case analysis</td>
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<tr>
<td></td>
<td>Debrief of a comprehensive case</td>
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<tr>
<td>2 – May 11</td>
<td>Debrief comprehensive Case # 1</td>
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<tr>
<td>3 – May 18</td>
<td>Debrief comprehensive Case # 2</td>
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<tr>
<td>4 – May 25</td>
<td>Debrief comprehensive Case # 3</td>
</tr>
<tr>
<td>5 – June 1</td>
<td>Debrief comprehensive Case # 4</td>
</tr>
<tr>
<td>6 – Jun 8</td>
<td>Debrief comprehensive Case # 5</td>
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</tbody>
</table>

### CASE WRITING SCHEDULE (8:30 – 13:30) CB 2400

<table>
<thead>
<tr>
<th>Case</th>
<th>Topic/Case</th>
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<tbody>
<tr>
<td>1 – May 5</td>
<td>Case 1</td>
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<tr>
<td>2 – May 12</td>
<td>Case 2</td>
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<tr>
<td>3 – May 19</td>
<td>Case 3</td>
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<tr>
<td>4 – May 26</td>
<td>Case 4</td>
</tr>
<tr>
<td>6 – June 2</td>
<td>Case 5</td>
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Appendix A – 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

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 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://carleton.ca/studentaffairs/academic-integrity/.