



**Carleton**  
UNIVERSITY

**SPROTT**  
SCHOOL OF BUSINESS

**ACCT 5137**  
**PROFESSIONAL ACCOUNTING CASES II**

**COURSE OUTLINE**  
**WINTER 2020**

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|                       |                                                                                    |         |
|-----------------------|------------------------------------------------------------------------------------|---------|
| Instructor            | Hayley Cooper, MAcc, CPA, CA                                                       |         |
| Office                | TBA                                                                                |         |
| E-mail                | <a href="mailto:hayleycooper@cunet.carleton.ca">hayleycooper@cunet.carleton.ca</a> |         |
| Office Hours          | TBA                                                                                |         |
| Class time            | Thursdays 18:05 – 20:55                                                            | CB 2104 |
| Case Writing Sessions | Saturdays 8:35 – 14:25                                                             | CB 2104 |

**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, ACCT 5129 – Professional Accounting Cases 1

## Course Requirements & Methods of Evaluation:

|                                                      |     |
|------------------------------------------------------|-----|
| Case Analysis – comprehensive case revise & resubmit | 15% |
| Case Analysis – 2 comprehensive cases x 20% each     | 40% |
| Case Analysis – 1 CFE Day 2 comprehensive case       | 25% |
| Case Analysis – 1 multi-competency case              | 10% |
| Participation                                        | 10% |

You will be expected to prepare 4 comprehensive cases and 2 multi-competency CFE Day 3 type cases in this course. Each comprehensive case will be done in a 5 hour time pre-established window and submitted on CULearn. The multi-competency cases will be written in a single 3 hour session in a pre-established window and submitted on CULearn.

Two of the comprehensive cases will be marked by a professional marker. Two comprehensive cases and one CFE Day 3 type case will be marked by the instructor with the assistance of a teaching assistant. The remaining CFE Day 3 type case will be marked through peer review and make up 50% of the participation grade.

The final comprehensive case will be a CFE Day 2 type case and all students will write in the Day 2 assurance role. This exam will be held on Saturday March 28 from 9:00 – 14:00 in CB 2104.

The grading scale used to calculate your final grade will be the one listed in the Carleton University Graduate Calendar:

|    |          |    |         |    |         |    |         |
|----|----------|----|---------|----|---------|----|---------|
| A+ | 90 - 100 | B+ | 77 – 79 | C+ | 67 – 69 | D+ | 57 – 59 |
| A  | 85 – 89  | B  | 73 – 76 | C  | 63 – 65 | D  | 53 – 56 |
| A- | 80 – 84  | B- | 70 – 72 | C- | 60 – 62 | D- | 50 – 52 |

## CLASSROOM STRUCTURE

Every class will address one comprehensive or multi-competency 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 CULearn.

## 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 (18:05 – 20:55) CB 2104

| Class                                                      | Topic/Case                                                                   |
|------------------------------------------------------------|------------------------------------------------------------------------------|
| 1 – February 27*<br><br>*Class is 3101<br>CB this day only | Introduction<br>A review of case analysis<br>Debrief of a comprehensive case |
| 2 – March 5                                                | Debrief comprehensive Case (# 1)                                             |
| 3 – March 12                                               | Debrief comprehensive Case (# 2)                                             |
| 4 – March 19                                               | Debrief multi-competency Day 3 Type Cases (# 1 & #2)                         |
| 5 – March 26                                               | Debrief comprehensive Case (# 3)                                             |
| 6 – April 2                                                | Debrief comprehensive Case (# 4)                                             |

## CASE WRITING SCHEDULE (8:35 – 13:25) CB 2104

| Case            | Topic/Case                                     |
|-----------------|------------------------------------------------|
| 1 – February 29 | Comprehensive Case 1                           |
| 2 – March 7     | Comprehensive Case 2                           |
| 3 – March 14    | CFE Day 3 type Case 1<br>CFE Day 3 type Case 2 |
| 4 – March 21    | Comprehensive Case 3                           |
| 6 – March 28    | Comprehensive Case 4                           |

## **APPENDIX A – REFERENCE MATERIALS FOR MASTERS IN ACCOUNTING PROGRAM**

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

Arens, Elder, Beasley, Splettoesser, Auditing – The Art and Science of Assurance Engagements, 12<sup>th</sup> Canadian Edition, Pearson

Beam, Laiken, Barnett, Introduction to Federal Income Taxation in Canada, CCH, most current edition

Blocher et. al, Cost Management - A Strategic Management Emphasis, 6th Edition, McGraw-Hill.

Damodaran, Applied Corporate Finance: A Users' Manual, 3<sup>rd</sup> Edition, Wiley, 2011

Federal Income Tax Act, most current edition

Kieso, Weygandt, Warfield, Young, Wieck, McConomy, Intermediate Accounting I and II, Wiley, 10<sup>th</sup> Canadian Edition

Hilton, Herauf, Modern Advanced Accounting in Canada, 7<sup>th</sup> Edition, McGraw-Hill

Merchant & Van de Stede, Management Control Systems, Prentice Hall

Ross, Westerfield, Jordan, and Roberts, Corporate Finance, 6th Canadian edition, McGraw-Hill Ryerson, 2011

## APPENDIX B – 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 is 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 <http://carleton.ca/ccs/students/>

**Important dates and deadlines**

<https://sprott.carleton.ca/students/mba/dates-deadlines-policies/>