



ACCT 5137 A/B
PROFESSIONAL ACCOUNTING CASES II

COURSE OUTLINE
MAY – JUNE 2024

Instructor	Hayley Cooper, MAcc, CPA, CA
E-mail	hayleycooper@cunet.carleton.ca
Office Hours	By appointment – please email me and we will schedule a meeting (virtual or in-person)
Course Mentor:	Carolyn Allen, CPA, CA
Class time:	Section A: Tuesdays 11:30 – 14:25 Section B: Tuesdays 14:35 – 17:30
Case Writing Sessions	Fridays 9:00 – 14:00
Modality:	This course will be delivered in-person synchronously during scheduled class time.

Land Acknowledgement

We acknowledge that the land on which Carleton campus is located is the traditional, unceded territory of the Algonquin Anishinaabeg people. The Algonquin peoples have lived on this land since time immemorial. We are grateful to have the opportunity to learn together and to learn from each other in this territory.

Course 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

Course Requirements & Methods of Evaluation:

Description	%
Case 2 – comprehensive case revise & resubmit	10%
Case 3 – comprehensive case marked for performance	20%
Case 4 – CFE Day 2 – marked for performance	20%
Case 5 – CFE Day 2 – Role Reflection	5%
Case 6 – CFE Day 2 – marked for performance	35%
Participation and professionalism	10%
TOTAL	100%

Case 2 – Comprehensive case revise & resubmit (10%)

Students will write their first 5-hour comprehensive case on **Friday, May 10 from 9:00 – 14:00**. The case will be provided in print copy and will be due for submission via the Brightspace assignment drop box no later than 14:15. Please submit both a Word and Excel file. Students will be given a detailed debrief and solution document in the subsequent class.

Associated Deliverable – After class on May 14th, students will be provided with a marking grid. Students should review the posted solution document, their notes from class, and the marking grid guidance to mark their own response and provide brief feedback to themselves. Students will be asked to apply what they learned and, using ‘Track Changes’, revise and resubmit their case response. The filled out marking grid and revised response is required to be submitted to the appropriate dropbox on Brightspace before **23:59 on Tuesday, May 21** Marks will be awarded on submissions where a meaningful attempt at completion and revision was made.

Case 3 – Comprehensive Case Marked for Performance (20%)

Students will write a 5-hour multi competency comprehensive case on **Friday May 17 from 9:00 – 14:00**. The case will be provided in print copy and will be due for submission via the Brightspace assignment drop box no later than 14:15. Please submit both a Word and Excel file. The response will be professionally marked with detailed feedback and debriefed in the following class.

Cases 4 & 6 – CFE Day 2 Marked for Performance (20% & 35%)

Students will write a 5-hour comprehensive case in the Day 2 CFE style in the assurance role on both **May 24 and June 7 from 9:00 – 14:00**. The cases will be provided in print copy and will be due for submission via the Brightspace assignment drop box no later than 14:15. Please submit both a Word and Excel file.

- **May 24** - The responses will be professionally marked with detailed feedback and debriefed in the following class. Worth 20%.
- **June 7** - The response will be marked by the professor and course mentor with brief feedback provided and debriefed in the following class. Worth 35%.

Case 5 – Role Reflection (5%)

Students will write the PM and Tax roles from the CFE Day 2 case written the week before at home (please PRINT the case question to simulate the CFE experience). Students are required to submit their Word & Excel responses to the case to the appropriate dropbox on Brightspace by **23:59 on Monday, June 3rd**.

Associated Deliverable – After class on June 4th, students will be provided with a form to use to reflect on their experiences writing the different Day 2 roles (Assurance, PM, and Tax). Students are required to submit the completed form to the appropriate dropbox on Brightspace before **23:59 on Monday, June 10th**. The role reflection will be graded based on perceived effort.

Declared electives to CPA for the CFE can be changed through CPA's portal until one month before the date of the CFE. Should you change your declared elective at any time, let your professor know immediately as this will impact your ACCT 5136 activities.

Participation and Professionalism (10%)

Given much of the value from this course is derived from classroom discussion, attendance in class is mandatory, as is contributing on occasion to the discussion. While I do not assume silence equates to mental inertia, and I understand that sharing your thoughts can be intimidating and put you in a vulnerable position, it is also not fair to rely wholly on other students to put themselves out there when you will not do the same. Participation does not need to be eloquent, significant, or even technically correct. The best contributions are the ones which are different, and we need to determine together if and where the value lies within them.

I reserve the right to reduce the class participation grade for: lack of class attendance, lack of attention paid during class (use of cell phones, social media, other work, etc.), lack of at least occasional oral participation in class, disrespect to others who are trying to participate and learn, missed/late case writing submissions, etc.

This grade includes the completion and submission of Case 1. Students will write Case 1 (90 minutes) at home *before our first class together* (please PRINT the case question to simulate the CFE experience). Students are required to submit their Word & Excel response files to the appropriate dropbox on Brightspace before midnight on Monday, May 6th.

SIMULATING EXAM CONDITIONS:

Case writing sessions should always simulate exam conditions (even if writing at home). This includes:

- Having a PRINTED copy of the question (when writing on campus, this will be provided). Highlighters and pencils (including coloured pencils) are permitted to be used to markup the case question paper.
- Using only a laptop, mouse, and external number pad (no external monitor permitted). A Texas Instrument, BA II Plus calculator is also allowed.
- Writing within the time limits identified. No breaks unless taken within the time limits.
- Minimizing distractions: turn off phone, close all browsers except for Knotia, no notes except for CFE Appendix, quiet space.

LATE ASSIGNMENTS AND EVALUATIONS:

To ensure fairness for all students, penalties will be applied to late case submissions. Late submissions will receive a 1% deduction for every minute past due. Submissions overdue by greater than 30 minutes will be given a grade of zero. Additional time is provided in advance to control for technical difficulties. A late case will still receive feedback if submitted within 24 hours of the due date.

Requests for extension will be considered in cases of illness, family emergency, or other exceptional circumstances.

REQUIRED MATERIALS:

On Brightspace:

- Cases for weekly assignments; drop boxes for submission
- Link to the CPA Competency Map; CFE Blueprint; CFE Appendix

Access to the CPA Handbook:

- Go to www.library.carleton.ca
 - Search for: “CPA Canada Standards and Guidance Collection”
 - Choose the first item that comes up
 - Enter your CarletonOne login and password
 - You are now on Knotia, which has access to the “CPA Canada Standards and Guidance Collection (CPACHB)”, which houses the Accounting (IFRS and ASPE) and Assurance standards in Canada. We will be using this frequently in class and should be a main resource you utilize while writing case responses.

In preparing for these cases, students may need to refer to other various reference sources to understand and evaluate current practices and requirements. The MAcc Program Resource page is a fantastic resource to review technical material from the undergraduate prerequisites. Your notes from prior MAcc courses can be used to review more recently acquired technical material.

COURSE STRUCTURE:

Class time will be used to debrief the case written for homework the weekend before as a group. Cases will cover all competency areas from the CPA Competency Map. Certain cases are written on-campus while others are written at home (per schedule), but ALL cases, whether written at home or on campus, should be written in ‘exam-like conditions’ (e.g., within time limit identified, using only a laptop with no additional monitor, cell phones off and other distractions minimized, etc.). A mouse, external number pad, and scrap paper are permitted.

Case debriefs are interactive. Students are encouraged to volunteer insights from the homework and ask questions.

CASE ANALYSIS FOCUS:

- Identification of role and what that will mean to the communication of the response
- Identification of users of the response and of the financial statements; what are their needs/biases and how will this impact your analysis/conclusions
- Identification of the case requirements and the information available in the simulation to resolve these requests; identification of analytical approach to take
- Consideration of case timeline and whether this will impact any of the requirements
- Ranking of issues and consideration of time allotment
- Identifying areas that integrate/affect each other
- Analysis: CPA Accounting & Assurance Handbook criteria, discussion of reasonable alternatives, quantitative analysis, qualitative analysis, and other techniques such as WIR, RAMP, etc.
- Conclusion on each requirement/issue

DEVELOPMENT OF ENABLING COMPETENCIES

One of the objectives of the MAcc is the development of the following enabling competencies:

1. Acting ethically and demonstrating professional values
2. Leading
3. Collaborating
4. Managing self
5. Adding value
6. Solving problems and making decisions

This course will develop all of the above competencies through the analysis of case studies.

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

Date / Deadline	Location	Explanation of Item	Grade
Mon, May 6; 23:59	At home	Due date for Case 1: a CFE-Day 3 case (90-minute case write)	PPT
Tues, May 7; A: 11:30-14:25 B: 14:35-17:30	On Campus	Class [1]: <ul style="list-style-type: none"> - Introduction - Debrief of a multi-competency case - A review of case analysis - Introduction to comprehensive case writing 	PPT
Fri, May 10; 9:00 – 14:00	On Campus	Write Case 2	
Tues, May 14; A: 11:30-14:25 B: 14:35-17:30	On Campus	Class [2]: Debrief Case 2	PPT
Fri, May 17; 9:00 – 14:00	On Campus	Write Case 3 (marked for performance)	20%
Tues, May 21; A: 11:30-14:25 B: 14:35-17:30	On Campus	Class [3]: Debrief Case 3	PPT
Tues, May 21; 23:59	N/A	Due date for Case 2 Revise & Resubmit Please follow instructions provided.	10%
Fri, May 24; 9:00 – 14:00	On Campus	Write Case 4 – Day 2: Common & AS Role (marked for performance)	20%
Tues, May 28; A: 11:30-14:25 B: 14:35-17:30	On Campus	Class [4]: Debrief Case 4	PPT
Mon, Jun 3; 23:59	At home	Due date for Case 5 (Day 2: PM & Tax roles) – 5 hour write	
Tues, Jun 4; A: 11:30-14:25 B: 14:35-17:30	On Campus	Class [5]: Debrief Case 5	PPT
Fri, Jun 7; 9:00 – 14:00	On Campus	Write Case 6 (marked for performance)	35%
Mon, Jun 10; 23:59	N/A	Due date for Roles Reflection Form	5%
Tues, Jun 11; A: 11:30-14:25 B: 14:35-17:30	On Campus	Class [6]: Debrief Case 6	PPT

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
CHECK (X) ONE PER ROW				
MA1 Technical Competencies <i>Graduates will possess the technical abilities expected of professional accountants in all functional areas.</i>				X
MA2 Problem-Solving and Decision-Making <i>Graduates will be skilled in problem-solving and decision-making.</i>				X
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>			X	

APPENDIX A – 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 Spratt 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

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/>

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 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 email 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/>