



**ACCT 5137 A/B**  
**PROFESSIONAL ACCOUNTING CASES II**

**COURSE OUTLINE**  
**MARCH – APRIL 2023**

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<b>Instructor</b>	Hayley Cooper, MAcc, CPA, CA
<b>E-mail</b>	<a href="mailto:hayleycooper@cunet.carleton.ca">hayleycooper@cunet.carleton.ca</a>
<b>Office Hours</b>	By appointment – please email me and we will schedule a virtual meeting
<b>Course Mentor:</b>	Carolyn Allen, CPA, CA
<b>Class Location:</b>	NI 4050
<b>Class time:</b>	Tuesdays 6:00 – 9:00
<b>Case Writing Sessions</b>	NI 4040 - Saturdays 9:00 – 14:00

**Modality:** This course will be delivered in-person synchronously during scheduled class time.

**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:

Case Analysis – comprehensive case revise & resubmit	10%
Case Analysis – 2 comprehensive cases	40%
Case Analysis – 1 CFE Day 2 comprehensive case	35%
Participation:	
Case Analysis – Peer evaluation	5%
Classroom participation & professionalism	10%

### Case Analysis – Comprehensive case revise & resubmit (10%)

Students will write their first 5-hour comprehensive case on **Saturday, March 11 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 suggested solution and a detailed debrief in the subsequent class. Students will be asked to apply what they learned and, using ‘Track Changes’, revise and resubmit their case response by 17:30 on **Tuesday, March 21**. 10% will be awarded on submissions where a meaningful attempt at completion and revision was made.

### Case Analysis – Comprehensive Cases (40%)

Students will write a 5-hour comprehensive case on both **March 18 and March 25 from 9:00 – 14:00**. The case will be provided in print copy on the respective day 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 responses will be professionally marked with detailed feedback and debriefed in the following class. Each case is worth 20%.

### Case Analysis – CFE Day 2: Common Core & Assurance (35%)

Students will write a 5-hour comprehensive case in the Day 2 CFE style in the assurance role on **April 8 from 9:00 – 14:00** as the final case of the course. 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 marked by the instructor and course mentor with feedback provided and debriefed in the following class.

### Participation (15%)

Classroom participation & professionalism (10%): Students are expected to make a solid attempt at case analysis each week. To improve at case writing, practice is required. These marks are awarded for active participation during case debrief discussions and on Brightspace discussion boards. A portion of this grade will go towards the completion and submission of two approximately 90-minute multi-competency cases written on **Saturday, April 1 from 9:00 – 12:00**. The case will be provided in print copy and will be due for submission via the Brightspace assignment drop box no later than 12:15. Please submit both a Word and Excel file for each case, where applicable. Students are expected to attend each class and behave respectfully with peers, faculty, and guest lecturers.

Peer evaluation (5%): Students will be asked to peer review one of the multi-competency cases written on April 1st (to be assigned by the Instructor) in an anonymous process. Students will be provided with another student’s case response (anonymously), the suggested solution, and an evaluation guide by the instructor. Students are required to provide feedback on the other student’s case response using the resources provided by **Thursday, April 6 at 23:59**. The following week, students will receive the feedback on their personal response. The 5% is awarded based on the student’s effort in providing valuable feedback to the other student, *not* on the quality of feedback they received from their peer.

## **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](http://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 will need to refer to other various reference sources to understand and evaluate current practices and requirements. See Appendix A for the list of reference materials required for the Master of Accounting Program.

## **CLASSROOM STRUCTURE**

Every class will address one comprehensive or multi-competency case (covering topics from all prerequisites listed above). The case(s) must be prepared as homework during an on-campus case writing session before class in a fixed 5-hour window.

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

## **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.

## **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. 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.

## 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 (18:00 – 21:00) NI 4050

Class	Topic/Case
1 – March 7	Introduction Debrief of a multi-competency case A review of case analysis Introduction to comprehensive case writing
2 – March 14	Debrief comprehensive Case (# 1)
3 – March 21	Debrief comprehensive Case (# 2) Revise & Resubmit Due March 21 (17:30)
4 – March 28	Debrief comprehensive Case (# 3) – <i>Guest Debrief</i>
5 – April 4	Debrief multi-competency Day 3 Type Cases (# 1 & #2) CFE comprehensive case writing discussion Peer Evaluation Due April 6 (23:59)
6 – April 11	Debrief comprehensive Case (# 4)

## CASE WRITING SCHEDULE (9:00 – 14:00) NI 4040

Case	Topic/Case
1 – March 11	Comprehensive Case 1 (revise & resubmit – 10%)
2 – March 18	Comprehensive Case 2 (professionally marked – 20%)
3 – March 25	Comprehensive Case 3 (professionally marked – 20%)
4 – April 1 (9:00 – 12:00)	CFE Day 3 type multi-competency Case 1 CFE Day 3 type multi-competency Case 2
6 – April 8	Comprehensive Case 4 (final case – 35%)

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
<b>CHECK (X) ONE PER ROW</b>				
<b>MA1 Technical Competencies</b> <i>Graduates will possess the technical abilities expected of professional accountants in all functional areas.</i>				<b>X</b>
<b>MA2 Problem-Solving and Decision-Making</b> <i>Graduates will be skilled in problem-solving and decision-making.</i>				<b>X</b>
<b>MA3 Enabling Competencies</b> <i>Graduates will possess the essential skills of a professional accountant including professional and ethical behaviour, communication, self-management, and teamwork and leadership.</i>			<b>X</b>	

## 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](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. <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 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:**

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It is important to remember that COVID is still present in Ottawa. The situation can change at any time and the risks of new variants and outbreaks are very real. There are [a number of actions you can take](#) to lower your risk and the risk you pose to those around you including being vaccinated, wearing a mask, staying home when you’re sick, washing your hands and maintaining proper respiratory and cough etiquette.

**Feeling sick?** Remaining vigilant and not attending work or school when sick or with symptoms is critically important. If you feel ill or exhibit COVID-19 symptoms do not come to class or campus. If you feel ill or exhibit symptoms while on campus or in class, please leave campus immediately. In all situations, you must follow Carleton’s [symptom reporting protocols](#).

**Masks:** Carleton has paused the [COVID-19 Mask Policy](#), but continues to strongly recommend masking when indoors, particularly if physical distancing cannot be maintained. It may become necessary to quickly reinstate the mask requirement if pandemic circumstances were to change.

**Vaccines:** Further, while proof of vaccination is no longer required as of May 1 to attend campus or in-person activity, it may become necessary for the University to bring back proof of vaccination requirements on short notice if the situation and public health advice changes. Students are strongly encouraged to get a full course of vaccination, including booster doses as soon as they are eligible, and submit their booster dose information in [cuScreen](#) as soon as possible. Please note that Carleton cannot guarantee that it will be able to offer virtual or hybrid learning options for those who are unable to attend the campus.

All members of the Carleton community are required to follow requirements and guidelines regarding health and safety which may change from time to time. For the most recent information about Carleton's COVID-19 response and health and safety requirements please see the [University's COVID-19 website](#) and review the [Frequently Asked Questions \(FAQs\)](#). Should you have additional questions after reviewing, please contact [covidinfo@carleton.ca](mailto:covidinfo@carleton.ca).

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