BUSI 5906 Special Topics: 
Strategic Analysis for Professional Accountants 
Section A Tues CB3400; Section B Thurs RB1200; 
May 2 to June 13; 2:35-5:25PM

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Email: ajay.pangarkar@carleton.ca ajayp@centralknowledge.com
Office Hours: With appointment

Course Calendar entry from 2016/2017 Graduate Calendar:
Special Topics
At the discretion of the School, a course dealing with selected topics of interest to students in the MBA program. Topics will vary from year to year, and will be announced in advance of the registration period.

Course Description: Discussion, analysis and integration with an emphasis on the application of strategic management and problem solving to various accounting and finance issues.

This Strategic Analysis for Professional Accountants course provides students with an overview and application of the strategy process required of professional accountants. This will be a case course exploring the development of a company’s situation analysis, identification and analysis of strategic and operational issues. These issues will have an accounting focus.

This course involves a combination of interactive class sessions, lectures, practical case solving, and in-session case and problem-solving activities. Students receive instruction on the problem-solving process and discover what is required to resolving a strategic/accounting case. Students will have opportunities between in-class sessions to work on simulated cases and will receive feedback on their performance. Each in-class session will then provide a debriefing for the cases through a “storyboarding” process.

This course prepares students to more confidently approach the ACCT 5133 Advanced Integration course the following summer. Advanced Integration addresses how to resolve the CPA Capstone 1 case under exacting CPA conditions.

To address the specific core competencies students will be presented with case problems prior to the session and prepare to resolve and discuss it in class. Students may find it useful to work in small groups and to spend some time prior to class discussing the issues that are involved in the individual cases.
Learning Objectives

**Strategic thinking skills:**
Strategic thinking skills allow unique insights that enable organizations to overcome key challenges they face and seize opportunities to create value. The development of a systematic thinking allows you to establish recommendations to questions that are based on facts is a key objective of this course.

**Structured problem solving skills:**
Structuring your analyses and developing a logical argument enables business professionals to balance rigor and efficiency in solving complex business scenarios. Frameworks decompose problems into a set of drivers or elements, efficiently guide the identification of key issues and potential recommendations, and aid in prioritizing actions. In this course, students will learn to approach problem solving and presentation building in a structured manner by using existing frameworks and learning how to develop your own.

**Structured financial evaluation skills:**
This course emphasizes the fundamental techniques of financial statement analysis. Building upon core accounting and investment concepts, the course covers the analysis (including ratio analysis) and interpretation of financial accounting information including the balance sheet, income statement, and statement of cash flows. The course also examines the use of accounting information in investment decisions as applied to resolving a case problem.

**Group Work**
All case assignments will be completed in groups. Students will be placed in different groups for each weekly case assignment. It is expected that students will develop different competencies for each case. For the final week 6 case, students will be placed in a permanent group at the beginning of the term. The group work is to develop team, leadership, and management skills expected of professional accountants.

**Course Prerequisites:** Completion of a minimum of 2.0 credits in the Master of Accounting program with a minimum average grade of B-.

**Textbook(s):** None. Class notes and session notes provided on CuLearn.

**Exam date:** No Exams. The assessment points are components to the completing the case.

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

**Course Requirements & Methods of Evaluation:**

<table>
<thead>
<tr>
<th>Class</th>
<th>Requirements</th>
<th>Grade</th>
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<tbody>
<tr>
<td>2</td>
<td>Submit Case 1: Livoria</td>
<td>15%</td>
</tr>
<tr>
<td>3</td>
<td>Submit Case 2: Aqua Fish</td>
<td>15%</td>
</tr>
<tr>
<td>4</td>
<td>Submit Case 3: Foreign Aid</td>
<td>15%</td>
</tr>
<tr>
<td>5</td>
<td>Submit Case 4: BR Lighting</td>
<td>15%</td>
</tr>
<tr>
<td>6</td>
<td>Phoenix Rising Report</td>
<td>20%</td>
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<tr>
<td>6</td>
<td>Phoenix Rising Presentation</td>
<td>10%</td>
</tr>
<tr>
<td>6</td>
<td>Peer Evaluation and participation*</td>
<td>10%</td>
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<td>100%</td>
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Items denoted with a ‘*’ are individual deliverables. All other items are group deliverables.

The grading scale used to calculate your final grade will be the one listed in the Carleton University Graduate Calendar.
Development of Enabling Competencies

One of the objectives of the M.Acc. is the development of the following enabling competencies and this course will develop these competencies as follows:

**Competencies**

1. **Professional and Ethical Behaviour**
   - Professional and Ethical Behaviour and Problem Solving and Decision Making will be developed on a weekly basis through the discussion and analysis of case studies.

2. **Problem Solving and Decision Making**

3. **Communication (written and oral)**
   - Communication will be assessed through your in-class participation, written assignments and the term project – report and in-class presentation.

4. **Self-Management**
   - Self-Management will be assessed by in-class participation and will reflect on your ability to keep up with the course materials on an on-going basis.

5. **Teamwork and Leadership**
   - Teamwork and leadership will be assessed through the group project.

**Preparation and participation:** Students are expected to come fully prepared to discuss and engage in the course topic. The success of this course for both students and professor depends on active thoughtful participation by the members of the class during lectures and case discussions.

Attendance is an integral part of class participation. The mark each student receives will reflect the quantity and quality of that student’s contribution to the course. Note that attendance is a minimum prerequisite for participation. The participation grade will be the average of the students total marks during the term prorated to the participation mark weight. The final mark will be at the discretion of the professor.

A student, who attends class regularly, yet does not participate actively in class activities and discussions should expect a participation grade of no more than 6.0/10. Each student must submit a peer/group and individual assessment forms at the end of the semester (reference Appendix 1 and 2).

**Missed assignments and deferred examination:** Students unable to write or complete the assessment items because of illness or other circumstances beyond their control must contact the instructor and the MAcc office 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.
Course Schedule:

<table>
<thead>
<tr>
<th>Wk</th>
<th>Date</th>
<th>Topic/Agenda</th>
<th>Pre-class Prep</th>
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| 1  | May 2/4    | **Introduction and Orientation**    | • Submit the team agreement  
• Pre-read case: Sun Valley Fruit Snacks  
• Review SWOT, Porter’s 5 Forces, PESTEL  
• Getting Briefed on the CPA Way (1 to 7)  
• READ: Phoenix Rising Case  
• Provide week 2 case: Livoria |
| 2  | May 9/11   | **Review and Debrief Case 1**       | • Submit Livoria Report (Presenting 10%; non-presenting 15%)  
• READ: “Customer Intimacy and Other Value Disciplines”, Michael Tracey and Fred Wiersema, Harvard Business Review, Jan-Feb 1993  
• Provide week 3 case: Aqua Fish |
| 3  | May 16/18  | **Review and Debrief Case 2**       | • Submit Report Aqua Fish (Presenting 10%; non-presenting 15%)  
• Provide week 4 case: Foreign Aid |
| 4  | May 23/25  | **Review and Debrief Case 3**       | • Submit Report Foreign Aid (Presenting 10%; non-presenting 15%)  
• Provide week 5 case: BR Lighting |
| 5  | May 30/June 1 | **Review and Debrief Case 4**     | • Submit Report BR Lighting (Presenting 10%; non-presenting 15%)  
• Prepare for week 6 case: Phoenix Rising (posted by week 2) |
| 6  | June 6/8   | **Presenting to the Board**        | • Submit Report Phoenix Rising (20%)  
• Present to stakeholders  
• Submit PowerPoint presentation and handouts. (10%)  
• Submit peer evaluation and participation report (10%) |
Course Sharing Websites
Student or professor materials created for this course (including presentations, 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.

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 co-operation 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/.

Important dates and deadlines

https://carleton.ca/summer/dates-and-deadlines/
Appendix 1
Individual Class Participation Assessment

Name: _______________________________________________________

<table>
<thead>
<tr>
<th>Week</th>
<th>Attendance</th>
<th>Participation in Class Discussion or Debates</th>
<th>Participation during Case Presentation by other group</th>
<th>Participation during own group Discussions or Meetings</th>
<th>Comments</th>
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Identify strengths in terms of your class participation:

______________________________________________________________________
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Identify areas for improvement:

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Provide a fair assessment of your overall class participation:

______________________________________________________________________
______________________________________________________________________
Appendix 2
PEER EVALUATION FORM

To deter social loafing and ensure fairness in grading, we will consider the contributions made by individual group members when assigning final grades for the group project and presentation. This will be assessed using peer evaluation, and will entail individual deviations from the group grade in cases where this is warranted.

The procedure is as follows: Each member will take 100 points and allocate those points to their group members (including her/himself) to reflect their contributions. So, for instance, if there are 3 members in a group and everyone contributed equally, each individual would receive 33\(\frac{1}{3}\) points.

Conversely, if an individual contributed relatively little, the remaining group members might allocate few points to that member. To ensure that peer evaluation scores are reasonable and free from personal bias, any point allocation that is not equal should be accompanied by a detailed written explanation.

PLEASE COMPLETE THIS FORM AND SUBMIT IT WITH YOUR FINAL REPORT

<table>
<thead>
<tr>
<th>Name of Group Member <em>(please include yourself)</em></th>
<th>Points</th>
<th>Rationale <em>(if point allocation is not equal)</em></th>
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<td>YOU:</td>
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