



**BUSI 5906 Special Topics:
Strategic Analysis for Professional Accountants
Section B
Tuesdays; 8:35-11:25 AM
CB 3400**

Instructor:

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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:

<u>Requirements</u>	<u>Grade</u>
Submit Case 1: Livoria	20%
*In-class assignment – Situation Analysis	10%
Submit Case 2: EmRen Publishing	20%
Presentations of case 1 or 2 (individually assessed)	15%
*Final Exam: Secure Exam case	35%
	<u>100%</u>

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 MAcc is the development of the following enabling competencies and this course will develop these competencies as follows:

Competencies

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| 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. |

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. There's also an expectation for peer development through professional feedback.

Attendance is an integral part of class participation and may have an impact on the overall final grade. Participation evaluation is at the discretion of the professor and reflects the quantity and, more importantly, quality of that student's contribution to the course.

If there is a single medical or family emergency that requires a student to miss 2 or more classes, please provide documentation to your instructor.

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:

Wk	Topic/Agenda	Pre-class Prep
1	Introduction and Orientation <ul style="list-style-type: none"> • Introduction to case analysis and strategic concepts • Review CPA Way (1 to 7) • Storyboard introductory (Sun Valley) case in class • Present solutions 	<ul style="list-style-type: none"> • Pre-read case: Sun Valley Fruit Snacks • READ: “What is Strategy”, Michael Porter, Harvard Business Review, Nov-Dec 1996* • Review SWOT, Porter’s 5 Forces, PESTEL • Getting Briefed on the CPA Way (1 to 7) • https://www.cpacanada.ca/en/become-a-cpa/pathways-to-becoming-a-cpa/national-education-resources/the-cpa-way • Provide week 2 case: Livoria
2	Review and Debrief Case 1 (20%) <ul style="list-style-type: none"> • Debrief Livoria • Storyboard Livoria 	<ul style="list-style-type: none"> • Submit Report: Livoria Case(20%) • READ: “Customer Intimacy and Other Value Disciplines”, Michael Tracey and Fred Wiersema, Harvard Business Review, Jan-Feb 1993* • READ: “The Core Competence of the Corporation”, C.K. Prahalad, Gary Hamel, Harvard Business Review, May-June 1990*
3	Review/Debrief In-Class Case (10%) <ul style="list-style-type: none"> • Individually conduct quantitative and qualitative situation analysis for in-class case (10%) • Storyboard in-class case • Present solutions to stakeholders 	<ul style="list-style-type: none"> • Pre-read in-class case • Provide week 4 case: EmRen Publishing
4	Review and Debrief Case 2 (20%) <ul style="list-style-type: none"> • Submit report applying the steps to problem solving for EmRen Publishing • Storyboard EmRen Publishing 	<ul style="list-style-type: none"> • Submit Report: EmRen Publishing (20%)
5	<ul style="list-style-type: none"> • CFE introduction to Day 1 	<ul style="list-style-type: none"> • To be provided at a later date
6	Present Case 1 or 2 to Board (15%) <ul style="list-style-type: none"> • Submit PowerPoint Deck • Conduct presentations to the boards of either Case 1 or 2 	Submit PowerPoint Deck for Case 1 or 2 (15% with presentation)

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: <https://carleton.ca/registrar/academic-integrity/>

Important dates and deadlines

<https://carleton.ca/summer/dates-and-deadlines/>