



ACCT 5129
Professional Accounting Cases I
Fall 2021

Instructor: Joseph Kipfer, CPA, CA
Office: Online
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Office hours: By appointment
Class time: Monday, 6pm

Modality: Online 0 hours in person
13.5 hours synchronous (*i.e., delivered live online, in real-time*)
4.5 hours asynchronous (*video webinar*)

Course Calendar Description:

An introduction to approaching, planning and writing accounting cases, including integration across multiple disciplines.

Course Description:

This course introduces basic interdisciplinary case writing and teaches ways to approach reading, planning, and writing case responses, both through case writing theory, and more importantly, practice. It focuses on identifying the appropriate technical guidance to apply, analyzing the case facts against the criteria identified, including quantitative and qualitative analysis, weighing alternatives if applicable, and providing a supported conclusion. As in real life, the cases will involve issues that are multidisciplinary and will impact one another.

Course Learning Objectives:

1. Develop the ability to identify issues presented in a case
2. Develop the ability to analyze issues presented against criteria using case facts, discussing alternatives and performing calculations when appropriate, and recommending a supported course of action
3. Develop professional written communication skills, for quantitative and qualitative information

Course Prerequisites:

There are no prerequisites to this course. By virtue of being admitted to the MAcc, you have

demonstrated coverage of the entry requirements to the program.

Required Materials:

On Brightspace:

- Soft copy of Coursepack: “Case Writing - Tips and Tricks” by Emily Gray, CPA, CA
- Cases for weekly homework; 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.
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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.

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

Grading Scheme:

Participation (case submission - 8cases)	10%
Cross-mark and give feedback on case #3 and #6	10%
Test 1 (1 case; 90 minutes)	15%
Test 2 (1 case; 90 minutes)	15%
<i>Optional: Assignment</i>	10%
Final exam (3 cases, 4 hrs)	40% or 50% (depending on use of optional assignment)

Participation (case preparation) (10%)

To improve at case writing, two fundamental activities are required: you must practice case writing, and then you must thoroughly debrief your work and attempt to apply lessons learned next time. Each week, students must read and prepare a response to the assigned case, submitting it through Brightspace. The participation marks are awarded to help incentivize you to make a good attempt at the case response and are awarded based on the *effort* put into the submission. Formal feedback will be provided from the instructor or TA on several submissions to help improve case writing style, technical issues, etc.

Cross mark and give feedback – (10%)

Students will prepare a case response to case #3 and #6. The next week, students will be provided with another student's case response (anonymously), the suggested solution, and a video take-up of the case prepared by the instructor. Students are required to provide feedback on the other student's case response using the resources provided. The following week, students will receive the feedback on their personal response.

Midterm tests 1 and 2 (15% each)

The tests will be 1.5 hours and will consist of one multi-disciplinary case each. They will take place on **Saturday, October 2 and Saturday, October 23 both from 1:00-2:30pm EST.**

Optional: Assignment (10%)

Students will author their own case question with suggested solution, prepared in teams of 3-4 students. The assignment is **due on Brightspace by midnight on Sunday, December 6.** Details to be provided on Brightspace.

Final exam (50%)

The final exam will be 4 hours and will consist of three multi-disciplinary cases. It will take place on **Saturday, December 11 from 1pm-5pm EST.** We will be writing exams using Word and Excel, with access to Knotia. More instructions will follow in class.

If a student chooses to prepare the optional assignment (worth 10%), the final exam will be worth 40%.

Note: During the examinations, only non-programmable calculators (without alpha storage capabilities) will be permitted. Language translation dictionaries in the print format are allowed, as long as they do not contain any handwritten notes. Electronic translation dictionaries are not allowed.

Note 2: All midterms and finals will utilize e-proctoring. An option will also be available to write the final exam in person on campus.

LATE ASSIGNMENTS:

To ensure fairness for all students, penalties will be applied to late assignments: Failure to submit an assignment on time will result in an initial penalty of five (5) percentage points, followed by an additional (2) percentage points per day thereafter. For example, an assignment that would normally merit a grade of 80% would receive a grade of 75% if submitted after the deadline on the due date, 73% if submitted the following day, and so on. Requests for extension will be considered in cases of illness, family emergency, or other exceptional circumstances.

CLASS FORMAT:

This course is offered online, and will run according to the class calendar on Brightspace. Each week will involve writing a response to a case, and a review element (e.g. live webinar debriefs, live breakout room debriefs, reviewing the feedback provided by instructor/TA, self-debrief, revise/resubmit, etc.).

Live attendance in this class is highly encouraged. To create a collaborative class discussion, **video will be highly encouraged** (when technologically possible) in order to facilitate discussions and encourage participation.

If you are unable to attend live, please let me know, and alternative arrangements can be made. Similarly, if you are currently residing in a timezone outside of Canada, and the timing of the classes or exams are difficult to attend, please let me know, and accommodation will be made.

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 SWOT, WIR, RAMP, etc.
- Conclusion on each requirement/issue

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.

Contribution to Program Learning Goals ([MAcc](#)):

MAcc Learning Goal	Not Covered	Introduced	Taught but Not Assessed	Taught <u>and</u> Assessed
MA1 Technical Competencies <i>Graduates will possess the technical abilities expected of professional accountants in all functional areas.</i>				✓
MA2 Problem-Solving and Decision-Making <i>Graduates will be skilled in problem-solving and decision-making</i>		✓		
MA3 Enabling Competencies <i>Graduates will possess the essential skills of a professional accountant</i>		✓		

<i>including professional and ethical behaviour, communication, self-management, and teamwork and leadership.</i>				
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COURSE SCHEDULE

Class #	Date and time	Preparation required	Weekly Activities/Case
#1&2	Sept 13, 6:00 - 9:00	Read Case #1 PonyUp Come prepared to discuss the requireds.	- Introduction, Course Outline, expectations - The CPA Competency Map and the CFE - Case Analysis - Case #1 – PonyUp outline development
#3	Sept 20, 6:00 – 7:30	Write case #1	- Take up Case #1 - How do you debrief a case?
#4	Sept 27, 6:00 - 7:30	Write case #2	- Take up Case #2
MIDTERM #1	Oct 2, 1:00 - 2:30		MIDTERM #1
#5&6	Week of Oct 4th and 11th	Write case #3	- Video take up of Case #3 - Video take up of midterm
#7	Oct 18, 6:00 - 7:30	Cross-mark case #3 Write case #4	- Take up Case #4
MIDTERM #2	October 23, 1:00 - 2:30		MIDTERM #2
#8	Nov 1, 6:00 - 7:30	Write case #5	- Take up Midterm #2
#9&10	Nov 8, 6:00 – 7:30	Write case #6	- Take up Case #6 - Special guest
	Week of Nov 15	Cross mark case #6	
#11&12	Nov 22, 6:00 – 9:00	Write case #7 Write case #8 *practice writing two cases in a row*	- Take up Case #7 and #8
Optional assignment	November 29, at midnight	Submit group assignment	
FINAL EXAM	December 11, 1:00 – 5:00		FINAL EXAM

Feedback from instructor or TA will be provided within a few days of submission. Submission to be made by 11:59 the day before the class in order to receive feedback.

*Weekly cases (#1-8) to be submitted each Sunday before the Monday class – regardless of if submission will be marked or not.

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 Sprott 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 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 can do so by visiting <https://carleton.ca/its/get-started/new-students-2/>