



**ACCT 5136 A/B/P**  
**Advanced Integration II**  
**Summer 2021**

|                              |  |
|------------------------------|--|
| <b>Instructors:</b>          | Hayley Cooper, MAcc, CPA, CA<br>Bijan Toufighi, CPA, CA<br>Emily Gray, CPA, CA   |
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| <b>Office Hours:</b>         | TBD  |
| <b>Class Time:</b>           | Section A: Mondays & Wednesdays: 8:35 – 11:25<br>Section B: Mondays & Wednesdays: 13:05 – 15:55<br>Section P: Mondays & Wednesdays: 18:05 – 20:55<br>Modality: Online: 3 hours synchronous                                   |
| <b>Case Writing Sessions</b> | Sections A & B: Tuesdays & Fridays: 11:05 – 16:55<br>Section P: Saturdays and Sundays: 8:35 – 14:25<br>Modality: Offline: 5 hours synchronous  |

**Course Calendar Description:** Discussion, analysis and integration of issues involving financial reporting, assurance, finance, management accounting, taxation and/or strategy.

**Course Description:** Discussion, analysis and integration of financial reporting, assurance, finance, management accounting, taxation and strategy and governance issues and problems encountered in professional practice. This course builds upon and integrates the knowledge and skills developed in preceding courses.

**Learning Objectives:**

1. Identify situations involving ethical issues and use appropriate professional values when recommending an ethical course of action.
2. Identify and rank problems, analyze alternatives and recommend solutions to satisfy stakeholders' needs.
3. Combine, synthesize and/or integrate ideas and information from a variety of sources.
4. Express information and concepts concisely, clearly and legibly when writing and concisely, clearly and loudly when speaking.
5. Assess their professional capabilities and weaknesses and implement strategies to improve their future performance.
6. Work with a team to produce results substantially greater than what could be produced individually.

**Course Prerequisites:** ACCT 5134 Advanced Integration I

**Required Materials:** Study Pack (\$34 + HST)

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

**Grading Scheme:**

|                                |             |
|--------------------------------|-------------|
| Day 1 case analysis – 2 marked | 30%         |
| Day 2 case analysis – 3 marked | 50%         |
| Day 3 case analysis – 4 marked | 20%         |
| <b>TOTAL</b>                   | <b>100%</b> |

You will be required to write 9 cases in this course for marking. Each case will be done in a pre-established window and submitted in Brightspace. You will also be writing several other cases during this course that will not be marked. Although these cases will not be marked, completion is mandatory, and failure to complete these cases will cause a 5% deduction to your final grade.

The grading scale above will be used to calculate your final grade. The final grade received will either be a pass or a fail. Any grade at or over 70% will be a pass and a grade below 70% will be a fail.

**Late Assignments:**

Given the class debriefs are based on the cases assigned, cases need to be attempted and submitted before class to be useful. In addition, the professional markers are setting aside specific hours in their schedules for marking, so submissions must be received before that time in order to be marked.

If a conflict can be foreseen, please discuss with the instructor IN ADVANCE regarding an alternative time for case-writing so that the submission can still be received before class and within the marker’s schedule.

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.

**Classroom Structure:**

Attendance is mandatory; participation is encouraged. Every class will address a CFE Day 1 case, a CFE Day 2 case, or multiple CFE Day 3 cases. The cases must be prepared as homework before class in a fixed time window and must be submitted via an assignment drop-box on Brightspace.

During the three (3) classes in which a CFE Day 2 case is being debriefed, the first portion of the class will consist of a debrief of the common core assessment opportunities. Assurance role candidates will remain online to continue the debrief of their role assessment opportunities. PM, Finance, and Taxation role candidates will have a role-specific session at a separately scheduled time as arranged between the student(s) and the role mentor.

Due to COVID-19, case debrief lectures will be held online through Zoom, a free-to-use video-conferencing software. Students are expected to create an account on Zoom and upload a profile picture. To facilitate better class discussions, students are strongly encouraged to use a microphone and webcam video during class to simulate a physical face-to-face classroom experience. For privacy protection of personal study space, consider using a virtual background.

### **Preparation and Participation:**

Students are expected to have read, attempted and submitted their response to each case according to the schedule attached, which is in advance of class. They will therefore be prepared to discuss the case during class. Students are encouraged to contribute to debrief discussions, both in a full class setting and especially in breakout rooms, and to do so in a professional manner. Students may be requested to provide feedback to others, which should be done in a constructive and respectful manner.

Please abide by the following zoom etiquette norms for students:

#### **Do's**

- Find a clean, quiet space and dress appropriately.
- Let household members know when/where you will be in class and ask them not to disturb you.
- Make sure your full name shows up appropriately.
- Keep yourself muted unless you are contributing an idea with the group. Use the Zoom functions to communicate if needed (chat, raise your hand, answer yes/no, etc.).
- Use an appropriate zoom background if you wish.
- Turn off/silence cell phone and close other unnecessary windows on your computer.
- Be on time to class. Communicate with your instructor (via their Carleton email) if you will be late or if you lose your connection during class.
- Pay attention. Maintain eye contact with the speaker on the screen.
- Be prepared to take notes (on your computer or in a designated notebook) or to access course material (Brightspace course page, or readings available).

#### **Don'ts**

- Enter a zoom that you weren't invited to, share the zoom access information for your class with others, or enter under a different name.
- Take screenshots, cell phone pictures, or otherwise record the meeting, your classmates, or your instructor without express permission to do so.
- Change your name or change your zoom background during the meeting.
- Walk around during the class meeting.
- Use the chat for side conversations with classmates.
- Sit in front of a window or bright light, this will make your face too dark to see.
- Have conversations with household members off camera.
- Engage in texting, social media, work from other classes, or other distractions while in class.

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>MA1 Technical Competencies</b><br><i>Graduates will possess the technical abilities expected of professional accountants in all functional areas.</i>   |                          |                                |                                      | X (ACCT 5136 is a summative course. Technical competencies will have been taught in previous courses but may be reviewed through case debriefs. |
| <b>MA2 Problem-Solving and Decision-Making</b><br><i>Graduates will be skilled in problem-solving and decision-making.</i>   |                          |                                |                                      | X   |
| <b>MA3 Enabling Competencies</b><br><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   |

**Planned Schedule:**

| <b>Class #</b>   | <b>Date</b>                | <b>Type</b>          | <b>Topic/Case</b>  | <b>Instructor</b> | <b>Marked?</b> |
|------------------|----------------------------|----------------------|--|-------------------|----------------|
| Case Session # 1 | Anytime before first class | Case Writing Session | Day 1 Case # 1<br>(Before Class, please watch introduction to Day 1 video) |                   |                |
| Class # 1        | Monday July 5              | Class                | Day 1 Case #1 Debrief<br>Audit Procedures                                  | Bijan             | No             |
| Case Session # 2 | Tuesday July 6             | Case Writing Session | Day 3 Case # 1<br>Day 3 Case # 2   |                   |                |
| Class # 2        | Wednesday July 7           | Class                | Day 3 Case # 1 Debrief<br>Day 3 Case # 2 Debrief                           | Emily             | Yes (1)        |
| Case Session # 3 | Friday July 9              | Case Writing Session | Day 2 Case # 1   |                   |                |
| Class # 3        | Monday July 12             | Class                | Day 2 Case # 1 Debrief   | Hayley            | Yes            |
| Case Session # 4 | Tuesday July 13            | Case Writing Session | Day 3 Case # 3<br>Day 3 Case # 4   |                   |                |
| Class # 4        | Wednesday July 14          | Class                | Day 3 Case # 3 Debrief<br>Day 3 Case # 4 Debrief                           | Emily             | Yes (1)        |
| Case Session # 5 | Friday July 16             | Case Writing Session | Day 3 Case # 5   |                   |                |
| Class # 5        | Monday July 19             | Class                | Day 3 Case # 5 Debrief<br>Technical review session                         | Hayley            |                |
| Case Session # 6 | Tuesday July 20            | Case Writing Session | Day 1 Case # 2   |                   |                |
| Class # 6        | Wednesday July 21          | Class                | Day 1 Case # 2 Debrief<br>IFRS 15 Review<br>IFRS 9 Review<br>IAS 32 Review | Bijan             | Yes            |

| Class #           | Date                | Type                 | Topic/Case  | Instructor | Marked? |
|-------------------|---------------------|----------------------|---|------------|---------|
| Case Session # 7  | Friday July 23      | Case Writing Session | Day 3 Case # 6<br>Day 3 Case # 7                                    |            |         |
| Class # 7         | Monday July 26      | Class                | Day 3 Case # 6 Debrief<br>Day 3 Case # 7 Debrief                    | Hayley     | Yes (1) |
| Case Session # 8  | Tuesday July 27     | Case Writing Session | Day 2 Case # 2  |            |         |
| Class # 8         | Wednesday July 28   | Class                | Day 2 Case # 2 Debrief  | Bijan      | Yes     |
| Case Session # 9  | Tuesday August 3    | Case Writing Session | Day 3 Case # 8  |            |         |
| Class # 9         | Wednesday August 4  | Class                | Day 3 Case #8 Debrief<br>Technical review session                   | Emily      | Yes     |
| Case Session # 10 | Friday August 6     | Case Writing Session | Day 1 Case # 3  |            |         |
| Class # 10        | Monday August 9     | Class                | Day 1 Case # 3 Debrief<br>How to use study schedule<br>after course | Bijan      | Yes     |
| Case Session # 11 | Tuesday August 10   | Case Writing Session | Day 2 Case # 3  |            |         |
| Class # 11        | Wednesday August 11 | Class                | Day 2 Case # 3 Debrief  | Emily      | Yes     |
| Case Session # 12 | Friday August 13    | Case Writing Session | Day 1 Case # 4  |            |         |
| Class # 12        | Monday August 16    | Class                | Day 1 Case # 4 Debrief  | Hayley     | No      |

Note: Case writing sessions for *part-time students* are the Saturdays/Sundays before the debrief.  
Please advise Emily Gray or Hayley Cooper if you wish to write Tuesdays/Fridays.

## 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:

Letter grades do not apply to this course, as it follows a pass/fail regime as described above.

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:

<https://calendar.carleton.ca/grad/gradregulations/>

### 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 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-grad-students/>