

**DPA 704**  
**Accounting Competency Integration**  
**Summer 2023**  
**Course Outline**  
**Accounting and Financial Management Services Area**  
**DeGroote School of Business**  
**McMaster University**

**COURSE OBJECTIVE**

The objective of this course is to build students' critical enabling competencies and further develop their technical competencies using complex and highly integrative cases. The course will focus on the development of professionalism and ethical behaviour as a professional accountant.

A central feature of accounting in today's business world is the interaction of accounting professionals with many functional areas within an organization, providing accounting, auditing, and business advice. Professional accountants must be able to effectively perform the role of business advisor, auditor, controller, etc., which goes beyond just knowing the technical knowledge. An effective professional accountant is one who can quickly absorb all the relevant facts, assess user needs and requirements, determine the potential alternatives within GAAP, effectively apply this GAAP to the situation at hand, and come to a reasoned conclusion/recommendation that considers and incorporates user needs.

This course will hone students' abilities in each of these areas using a case-based approach, using a combination of multi-subject and comprehensive-type cases.

The specific competencies addressed in this course include:

- Identify and rank problems, analyze alternatives, and recommend solutions to satisfy users' needs.
- Combine, synthesize, and/or integrate ideas and information from a variety of sources.
- Express information and concepts concisely, clearly and legibly when writing and concisely, clearly and effectively when speaking.
- Be creative and develop innovative ideas.

**INSTRUCTOR AND CONTACT INFORMATION**

**Instructor: Nathan Manicom**  
Email: [manicodn@mcmaster.ca](mailto:manicodn@mcmaster.ca)

**Teaching assistant contact information and virtual office hours will be posted on Avenue**

**Section 1: Tuesdays 9:00am – 12:00pm**

**Course Sites:**

Avenue

<http://avenue.mcmaster.ca>

**COURSE ELEMENTS**

Credit Value:	1.5	Leadership:	Yes	IT skills:	Yes	Global view:	Yes
Avenue:	Yes	Ethics:	Yes	Numeracy:	Yes	Written skills:	Yes
Participation:	Yes	Innovation:	Yes	Group work:	Yes	Oral skills:	Yes
Evidence-based:	Yes	Experiential:	Yes	Final Exam:	Yes	Guest speaker(s):	No

**COURSE DESCRIPTION**

This course will build on the knowledge of accounting, auditing, finance, and taxation learned in the student's accounting, finance, auditing, and taxation undergraduate courses.

**LEARNING OUTCOMES**

Upon satisfactory completion of this course, a student should have:

- An understanding of the suggested approach for writing a multi-subject question and a comprehensive case.
- The ability to critically evaluate issues related to accounting, auditing/assurance, business valuation, and taxation in the context of the assigned role and user needs.
- The ability to rank case issues effectively, taking into consideration such aspects as: 1) the flexibility within GAAP; 2) the potential dollar impact of the alternatives; and 3) the potential impact on the users.
- The ability to integrate case facts with accounting technical knowledge, providing well-reasoned guidance to the intended user.

**REQUIRED COURSE MATERIALS AND OTHER REFERENCE MATERIALS**

**Required course materials**

- Cases will be posted on Avenue.
- CPA Canada Handbook: All sections. Available for free through the Innes Library.
- Competency Map Study Notes, published by Densmore Consulting Services.

**Other reference materials**

- *Web site for CPA Canada ([www.cpacanada.ca](http://www.cpacanada.ca))*

<b>EVALUATION</b>
-------------------

Learning in this course results primarily from in-class discussion and participation in multi-subject and comprehensive cases as well as out-of-class analysis. All work will be evaluated on an individual basis. Your final grade will be calculated as follows:

**Components and Weights**

Case Submissions	45%
Class Participation	25%
Final Exam	30%
<b>Total</b>	<b>100%</b>

**Case Submissions**

Beginning in week 2 students are required to read the case assigned as homework, prepare a detailed outline, and write a case response using Word and Excel. Beginning in week 3 students will also be expected to mark their own cases once the solution has been discussed in class and posted to Avenue. Students are required to submit an electronic copy of their outline and solution on Avenue by the beginning of the class. Failure to submit by the deadline will result in a mark of ZERO.

**Class Participation**

Students are expected to attend all live lectures, and actively participate when appropriate. Marks will be based on attendance, participation, and group presentations. Class time will be devoted primarily to case discussion. The structure for each of those cases will be as follows: 1) read case, identify and rank issues; 2) class discussion of issues and suggested case approach, facilitated by instructor; and 3) class discussion of the suggested solution, facilitated by instructor.

**Final Exam**

The final exam will consist of multiple cases like the Common Final Examination in the CPA program. The exam will incorporate not only accounting topics covered during the course, but also accounting topics covered during undergraduate studies. Furthermore, the exam will also incorporate topics from other areas such as taxation, auditing and finance. The final exam will not be debriefed and no solution will be made available.

**Courtesy**

Courtesy in the classroom is crucial to an effective learning environment. In recent semesters many faculty members have observed what they consider discourteous, disturbing or disruptive behaviour. It is therefore requested that the following be observed:

- Please show up on time.

- Please dress appropriately for class.
- Please stay for the full duration of the class.

### Grade Conversion

At the end of the course your overall percentage grade will be converted to your letter grade in accordance with the following conversion scheme.

<u>Grade</u>	<u>CFE Equivalent</u>	<u>PERCENT</u>
A	Competent with Distinction	85 - 100
B+	Competent	75 - 85
B-	Reaching Competent	60 - 74
F	Fail	0 - 59

### COMMUNICATION AND FEEDBACK

Students that are uncomfortable in directly approaching an instructor regarding a course concern may send a confidential and anonymous email to the respective Area Chair or Associate Dean:

<http://www.degroote.mcmaster.ca/curr/emailchairs.aspx>

Students who wish to correspond with instructors or TAs directly via email must send messages that originate from their official McMaster University email account. This protects the confidentiality and sensitivity of information as well as confirms the identity of the student. Emails regarding course issues should NOT be sent to the Administrative Assistant.

Students who wish to have a course component re-evaluated must complete the following form:

[http://www.mcmaster.ca/policy/Students-AcademicStudies/Form\\_A.pdf](http://www.mcmaster.ca/policy/Students-AcademicStudies/Form_A.pdf)

In order for the component to be re-read:

- the component must be worth 10% or more of the final grade in the course
- students pay a fee of \$50 in Gilmour Hall #209 (receipt is then brought to APO)
- the Area Chair will seek out an independent adjudicator to re-grade the component
- an adjustment to the grade for the component will be made if a grade change of three points or greater on the 12 point scale (equivalent to 10 marks out of 100) has been suggested by the adjudicator as assigned by the Area Chair
- if a grade change is made, the student fee will be refunded

### ACADEMIC DISHONESTY

It is the student's responsibility to understand what constitutes academic dishonesty. Please refer to the University Senate Academic Integrity Policy at the following URL:

<http://www.mcmaster.ca/policy/Students-AcademicStudies/AcademicIntegrity.pdf>

This policy describes the responsibilities, procedures, and guidelines for students and faculty should a case of academic dishonesty arise. Academic dishonesty is defined as to knowingly act or fail to act in a way that results or could result in unearned academic credit or advantage. Please refer to the policy for a list of examples. The policy also provides faculty with procedures to follow in cases of academic dishonesty as well as general guidelines for penalties. For further information related to the policy, please refer to the Office of Academic Integrity at:

<http://www.mcmaster.ca/academicintegrity>

## COPYRIGHT

McMaster University has signed a license with the Canadian Copyright Licensing Agency (Access Copyright) which allows professors, students, and staff to make copies allowed under *fair dealing*. Fair dealing with a work does not require the permission of the copyright owner or the payment of royalties as long as the purpose for the material is private study, and that the total amount copied equals **NO MORE THAN 10 percent** of a work or an entire chapter which is less than 20 percent of a work. In other words, it is illegal to: i) copy an entire book, or ii) repeatedly copy smaller sections of a publication that cumulatively cover over 10 percent of the total work's content. Please refer to the following copyright guide for further information:

<http://library.mcmaster.ca/about/copying.pdf>

## STUDENT ACCESSIBILITY SERVICES

Student Accessibility Services (SAS) offers various support services for students with disabilities. Students are required to inform SAS of accommodation needs for examinations on or before the last date for withdrawal from a course without failure (please refer to official university sessional dates). Students must forward a copy of such SAS accommodation to the instructor immediately upon receipt. If a student with a disability chooses NOT to take advantage of an SAS accommodation and chooses to sit for a regular exam, a petition for relief may not be filed after the examination is complete. The SAS website is: <http://sas.mcmaster.ca>

## POTENTIAL MODIFICATIONS TO THE COURSE

The instructor and university reserve the right to modify elements of the course during the term. The university may change the dates and deadlines for any or all courses in extreme circumstances. If either type of modification becomes necessary, reasonable notice and communication with the students will be given with explanation and the opportunity to comment on changes. It is the responsibility of the student to check their McMaster email and course websites weekly during the term and to note any changes.

**DPA 704**  
**Accounting Competency Integration**  
**Summer 2023**  
**Course Schedule**

<b>LECTURE</b>	<b>ASSIGNMENT</b>
Class 1, May 2	<p><b><u>Class Discussion:</u></b> Introduction to course Overview of case writing</p> <p><b><u>Case:</u></b> Week 1 case taken up in class - Moose River</p> <p><b><u>Homework:</u></b> Week 2 case outline and response - Eastern Forest</p>
Class 2/3, May 8	<p><b><u>Class Discussion:</u></b> Week 1 Continuation - Moose River Week 2 case solution discussion – Eastern Forest</p> <p><b><u>Homework:</u></b> Class 4 case outline and response Class 1 - 3 case self-evaluation</p>
Class 4, May 9	<p><b><u>Class Discussion:</u></b> Class 4 case solution discussion – Lee International</p> <p><b><u>Homework:</u></b> Class 5 case outline and response Class 4 case self-evaluation</p>
Class 5, May 15	<p><b><u>Class Discussion:</u></b> Class 5 case solution discussion – Ace Railway</p> <p><b><u>Homework:</u></b> Class 6 case outline and response Class 5 case self-evaluation</p>
Class 6, May 16	<p><b><u>Class Discussion:</u></b> Class 6 case solution discussion – Case TBD Midterm review</p>
July 24	<b>Final Examination</b>