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# Graduate Diploma in Accounting

## PAD 9005L – An Integrated Approach to the Competencies

### Course Outline: Sections – 001/002 - Summer 2018

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#### 1. Course Information:

- 1.1 Class Location and Time (Refer to course schedule as rooms change).  
Section 001: 9:00-12:00  
Section 002: 1:00-4:00
- 1.2 Contact Information:  
Instructor: Barry Hawn  
Office: Room 4405, Social Science Building  
Office Hours: By appointment  
Phone: 661-2111 x84515  
Email: [bhawn@uwo.ca](mailto:bhawn@uwo.ca)

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#### 2. Calendar Description

##### 2.1 Course Description:

This course is designed to integrate the knowledge and skills required of a professional accountant or advisor. Emphasis will be placed on enhancing students’ critical thinking and problem solving skills. Further, the course will provide numerous opportunities to enhance professional judgement and ethical behavior. Students will improve oral communication skills through robust class discussion and written communication through case exams.

The objective of this course is to mentor students in learning how to apply these topics to case based examination scenarios like those found on the Common Final Exam.

### 3. Textbooks

- **Required:** Canadian Institute of Professional Chartered Accountants (CICPA) Handbook (available online through the library)
- **Required:** Course pack available at the UWO Bookstore (all students **must** purchase the current years case pack from the bookstore).
- **Required:** Canadian Income tax Act with Regulations, (available online through the library)
- **Optional:** Densmore Consulting Services, CPA Competency Map Study Notes, 2018 Edition (available from the bookstore)

### 4. Course Objectives and Format

#### 4.1 Course objectives

The primary objective of this course is to enable the student to handle multiple competency cases. This course will build on the courses of performance management, advance finance & corporate financial reporting, advance taxation and advance assurance. Case based examples will be used to develop the skills expected of chartered professional accountants to analyze and solve complex scenarios dealing with multiple competencies by applying knowledge acquired in the aforementioned courses.

#### 4.2 Course format

Classes will be focused on the discussion, analysis, and writing of cases. Students are expected to come to class well prepared. Students will be required to make presentations in class of various aspects of a case and to practice their case writing techniques. Full solutions of cases covered in this course will not be provided to students. Students wishing to review the full solution may request to do so in the instructor's office.

### 5. Learning Outcomes

On successful completion of the course, students will be able to:

- Thoroughly integrate and apply the knowledge across the six technical areas of the CAP PEP program which include financial reporting, management accounting, taxation, audit and assurance, strategy and governance, and finance.
- Analyze complex business situations; identify potential alternatives; evaluate each alternative and recommend an appropriate course of action.
- Conduct themselves with the appropriate professional and ethical behaviour expected of the discipline.
- Consistently articulate analysis and conclusions during class discussions and written examinations.

### 6. Evaluation

**Exam 1** = 15% - one case (90 minutes), Monday May 14, in class, UCC 37

**Exam 2** = 85% - two cases (4 hours), Saturday July 28, start time 10:00am, location to be determined

Examinations are a case based format.

Examinations will be completed using a software package called ExamSoft. There is no cost to the student for access to this software. Instructions on accessing and using the program will be provided in class.

The first exam, will be scheduled for 90 minutes, and will consist of one case. The final exam will be scheduled for 4 hours and consist of two cases. During exams, students will have electronic access to the CICPA Handbook and

Income Tax Act. Students will also be permitted to access the Densmore CPA Competency Map Study Notes (2018 Edition) during exams (hard copy). **The Densmore books may not be annotated in anyway.**

Dictionaries and electronic devices such as cellular phones or other devices that can access the internet are NOT allowed into the examinations.

**Only non-programmable calculators will be allowed into the exams.** If you are unsure, please ask your professor to check your calculator.

Students are responsible for material covered in their undergraduate courses, and in the Graduate Diploma classes, assigned readings and cases covered in this course.

Exam solutions will not be returned to students but may be reviewed in the instructor's office. Students will receive their response back along with a marking key and comments that will be added to the response by our markers.

No makeup exam will be provided if a student misses exam #1. If the student has appropriate permission and/or supporting documentation for the missed examination, then the marks for that exam will be moved to the final examination.

Students missing an examination without appropriate permission and supporting documentation will receive a grade of zero on that evaluation.

**Other information:**

Students are ***REQUIRED TO COMPLETE ALL COMPONENTS*** of this course. The only exception to this is if a student misses exam #1 with appropriate supporting documentation for their absence (see above). Extra assignments to improve grades will NOT be allowed, except as noted below.

Grades will not be adjusted on the basis of need. It is important to monitor your performance in the course. Remember: You are responsible for your grades in this course.

**Bonus mark option:**

All students will be provided with an opportunity to write a practice exam on Saturday July 21, 2018. Students who participate in this option will mark their own paper after, with input from the professors in the program.

For participating in this optional opportunity, and where the work done (based on the sole discretion and judgement of the professors) indicates that a serious attempt was made to complete the case and the marking, students will earn 10 bonus marks. Students may allocate the bonus marks they earn to any course/courses in the program.