



---

# Graduate Diploma in Accounting

## PAD 9010L – Corporate Financial Reporting and Advanced Finance

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

---

#### 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)

DAN Department of Management and Organizational Studies strives at all times to provide accessibility to all faculty, staff, students and visitors in a way that respects the dignity and independence of people with disabilities. Please contact the course instructor if you require material in an alternate format or if you require any other arrangements to make this course more accessible to you. You may also wish to contact Services for Students with Disabilities (SSD) at 519-661-2147 for any specific question regarding an accommodation. More information about “Accessibility at Western” is available at: <http://accessibility.uwo.ca>

#### 2. Calendar Description

- 2.1 Course Description:

The purpose of this course is to deepen the student’s understanding of, and expose students to, generally accepted accounting principles found within Accounting Standards for Private Enterprises and International Financial Reporting Standards as well as a variety of advanced finance topics that coincide with the CPA Competency Map.

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).
- **Optional:** Densmore Consulting Services, CPA Competency Map Study Notes, 2018 Edition

## 4. Course Objectives and Format

### 4.1 Course objectives

The primary objective of this course is to enable the student to handle CFE type cases involving corporate financial reporting and advanced finance topics. Case based examples will be used to develop the skills expected of chartered professional accountants to analyze and solve corporate financial reporting issues (both ASPE and IFRS) as well as various finance topics as outlined on the CPA Competency Map.

### 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:

- Identify various corporate financial reporting issues and be able to solve those issues through the proper application of ASPE and/or IFRS.
- Learn how to research within the CICPA Handbook
- Formulate appropriate responses to corporate financial reporting issues in a case based examination environment.
- Identify various advanced finance topics and be able to solve those through logical and critical thinking.
- Formulate an appropriate quantitative and qualitative analysis to advanced finance topics.

## 6. Evaluation

**Exam 1** = 40% - one case (105 minutes), Friday May 25, start time 10:00am, location to be determined

**Exam 2** = 60% - two cases (4 hours), Monday June 11, 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 105 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. 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 the mid-term examination. 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 the mid-term examination 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.