
Graduate Diploma in Accounting
PAD 9010L: Corporate Financial Reporting & Advanced Finance
Course Outline: Section – 001/002 – Summer 2017

1. Course Information:

- **Class Location and Time:**
Room UCC Room 66 – WALs Classroom (except where noted on class schedule)
Section 001 - 9:00-12:00 (except where noted on class schedule)
Section 002 - 1:00-4:00 (except where noted on class schedule)

- **Contact Information:**
Instructor: Barry Hawn
Office: Room 4405, Social Science Building
Office Hours: By appointment
Phone: 661-2111 x 84515
Email: bhawn@uwo.ca
Website Address: <http://owl.uwo.ca/portal>

DAN 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 519-661-2111 ext 82147 for any specific question regarding an accommodation. More information about “Accessibility at Western” is available at: <http://accessibility.uwo.ca>

2. Calendar Description

This course is an extension of the undergraduate advanced corporate finance course and will build upon the undergraduate advanced financial accounting course.

In particular the course objectives are to:

- Prepare a comprehensive financial analysis of various situations using data from financial statements and company annual reports.
- Evaluate an entity’s financial statements.
- Determine the value of a business and recommend the purchase and expansion or sale of a business.

On successful completion of the course, students will:

- Formulate a strategic plan while considering the organization’s capabilities and environmental context.
- Identify the important opportunities and challenges facing a business and recommend a course of action for dealing with them.
- Prepare and present an action plan that is operationally specific.

3. Textbooks

- Densmore Consulting Services, CPA Competency Map Study Notes, 2017 Edition
- Canadian Institute of Professional Chartered Accountants (CICPA) Handbook
- Course pack available at the UWO Bookstore.

4. Course Objectives and Format

- **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.

- **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 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. Evaluation

	Percentage of Course Grade
Two Full/Written Case Responses (each worth 2.5 marks)	5%
Midterm Exam (Friday, May 26; 10:00 am – 1:30 pm; Room#: TBD)	40%
Final Exam (Tuesday, June 13; 9:00 am - 12:30 pm; Room#: TBD)	55%

Two (2) Full/Written Case Responses

Students are required to submit two (2) full responses to two (2) cases used in the course (see list of appropriate cases on the class schedule). Students are expected to attempt to write the response in the suggested time allowed for the case. Students may write their response after the case has been taken up in class; however when this option is taken, the response **MUST** be handed in by the start of the next class.

The purpose of this exercise is to have students practice high quality case writing skills, more so than to test them on their technical knowledge. This is why students are allowed to hand in a written response **AFTER** it has been taken up in class.

All submissions must be made in hard copy format. No responses that are submitted via email will be accepted. Students will receive a grade of “satisfactory” or “unsatisfactory” (based on the sole discretion and judgement of the professor). Students who receive a grade of satisfactory will receive the full 2.5% allocated to each submission. Students who receive a grade of unsatisfactory will receive a grade of 0% for that submission, but may choose to submit another case in order to obtain the full 5% allocated to this grade. No submissions may be made after the date of the final exam in the course.

Midterm Exam

The midterm exam will be scheduled for 3.5 hours and consist of 2 multi-subject cases. The students will be directed to focus on corporate financial reporting (and related) topics only. **All exams are closed book examinations with the exceptions of the Densmore CPA Competency Map Study Notes (2017 Edition) hardcopy. The Densmore books may not be annotated in anyway.**

Final Exam

The final exam will be scheduled for 4 hours and consist of 2 multi-subject cases. The students will be directed to focus on corporate financial reporting and advanced finance (and related) topics only. **All exams are closed book**

examinations with the exceptions of the Densmore CPA Competency Map Study Notes (2017 Edition) hardcopy. The Densmore books may not be annotated in anyway.

All 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.

Dictionaries and electronic devices such as cellular phones 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 taxation courses, and in 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 5.2 above). Extra assignments to improve grades will **NOT** be allowed, except as noted in section 5.4. 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 "CFE Role Case Simulation" on Saturday July 22, 2017. The case will be marked by fellow students on Sunday, July 23 with involvement of a Professor with knowledge of the technical area chosen by the student. Each student will be able to choose the role they wish to complete. The writing opportunity will be 5 hours long. For participating in this optional opportunity, and where the work done (based on the sole discretion and judgement of the professor) 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.

6. Academic Offences

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, at the following Web site: http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_grad.pdf

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference database for the purpose of detecting plagiarism of papers subsequently submitted to the system. Use of the service is subject to the licensing agreement, currently between The University of Western Ontario and Turnitin.com (<http://turnitin.com>)