



Rotman Commerce UNIVERSITY OF TORONTO

RSM 426H1S

Critical Thinking, Analysis and Decision Making Course Outline – Fall Term 2020

COURSE CO-ORDINATOR AND INSTRUCTOR:

Instructor: Elisa Zuliani
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Website: <https://q.utoronto.ca>

Class: L0101 - Monday 12:00 noon – 3:00pm

Office Hours: by appointment

Course Prerequisite: Fourth-year St. George Commerce student
[RSM322H1](#), [RSM323H1](#), [RSM324H1](#)

Course Co-requisite:
[RSM321H1](#)

If you drop course RSM321H1 (the co-requisite) during the academic term, you must also drop this course. Contact Rotman Commerce Academic Program Services for academic advising if needed.

Course Objectives:

This is a capstone case course stressing the pervasive competencies and critical thinking skills required from business school graduates, future professional accountants and advisors.

This course provides students with an opportunity to integrate the technical and practical knowledge obtained in the prerequisite and other University courses and to apply this knowledge to case type situations. Because of the integrative nature and content of the course, the course will be directed towards students with a strong background in accounting and those seeking an accounting designation.

The overall objective is to enhance the participants' abilities to demonstrate the pervasive competencies, including written communication skills, required of the professional accountant as part of a business decision-making team. The course will present case simulations of problems encountered in the business world. The participant will be required to employ a cross-functional approach to problem solving, as real life problems require integration across the specific knowledge areas of risk management, performance measurement, assurance, finance, taxation, information technology and organizational effectiveness. Students will be required, based on the case, to play different roles depending on the users' needs.

The case method will be stressed. This will require participants to:

- (1) identify and play their role,
- (2) identify information users and their needs,

- (3) identify and rank case issues, distinguishing between primary and secondary issues in the case,
- (4) identify alternatives for each issue given the constraints in the case,
- (5) analyze identified alternatives stressing fact integration, issue integration and integration across knowledge areas, and
- (6) communicate practical recommendations to information users.

Instructional Approach:

Course Delivery: This course will be offered: online synchronously and asynchronously weekly.

The in-class portion of the course will primarily be in a seminar or case discussion format, usually the latter.

The case assignments will be distributed in a prior class session for discussion in a subsequent session.

The format for in-class discussion of cases will vary between presentation/discussion led by a student group or your instructor leading the entire discussion. All important aspects of each solution will be covered in class.

Statement on Equity, Diversity and Inclusion

The University of Toronto is committed to equity, human rights and respect for diversity. All members of the learning environment in this course should strive to create an atmosphere of mutual respect where all members of our community can express themselves, engage with each other, and respect one another’s differences. U of T does not condone discrimination or harassment against any persons or communities.

Required Technology

For Fall-Winter 2020-21, this course may be conducted entirely online. To participate fully and to complete the course successfully, you must ensure you have a computer with a working webcam, microphone and reliable access to an internet connection. For further details, please visit this link: Recommended Technology Requirements for Remote/Online Learning

Course Evaluation:

Class Participation (1)	5%
Case Presentation (2)	20%
Case Summaries	15%
<u>Term - Test #1</u>	30%
Monday, October 19th - more details to follow	
<u>Term - Test #2</u>	
Monday, November 23rd – more details to follow	30%
	<u>100%</u>

- (1) Class participation includes attendance in class and oral participation during discussions in class. The may some small after class submissions that will contribute to class participation mark.
- (2) Each group will be assigned one case for which it will prepare a presentation. The presentation should be 30 – 40 minutes in length. It should include a clear explanation of the case, approach and technical discussion of the issues.

Policies Regarding Term Tests:

You are able to access the online version of the CPA Handbook and Income Tax Act for the two term tests.

In the case of one of the two term tests being missed, the student mark will be either be reweighted so that the entire term test mark will be based on the term test that was not missed or another method of evaluation will be required at the instructor's discretion.

Changes:

Any modifications to the course will be announced and explained in class.

Group Work:

When working as a team, students are reminded of the following expectations with respect to their behavior and contributions to the project:

Each team member is expected to:

- Treat other members with courtesy and respect;
- Establish a positive and productive team dynamic;
- Contribute substantially and proportionally to the final project;
- Ensure enough familiarity with the entire contents of the group project/assignment so as to be able to sign off on it as original work;
- Meet the project timeline as established by the team.

The group presentation requires students to work in teams of 5 – 6. Working as a team is challenging; this is true both in the real world and in your academic classes. However, learning to work together in teams is an important aspect of your education and preparation for your future careers. You are encouraged to review the teamwork resources available to all Rotman Commerce students at <https://rotmancommerce.utoronto.ca/teamwork-resources> while navigating these challenges, but keep in mind that supports are also available for when you think you may need extra help.

New in the 2020-2021 academic year, the Rotman Commerce Centre for Professional Skills (RC-CPS) will offer appointments with Teamwork Mentors for any teams encountering challenges in their teamwork. Some possible reasons you might book an appointment with a Teamwork Mentor include:

- Team members have identified constraints on their time, work or accommodations they require that conflict with necessary timelines for the team.

- Teams are unsure how to divide their workload for a team project.

- Teams are concerned about how to integrate the individual contributions of each member and how to ensure team members are contributing equally.

- Teams are concerned about how to ensure all group members are aware of academic integrity guidelines (e.g. properly attributing sources) and follow them.

- Teams would like to be able to communicate more effectively with each other, particularly when navigating a remote work academic environment.

To book a meeting with a Teamwork Mentor, send an email to rotmancommerce.teamworkhelp@utoronto.ca with the course code (e.g. RSM100) and team

number (if available) in the subject line of the email. Any member of the team may reach out individually to book an appointment, but we also encourage teams to book their appointments as a team. You will normally receive a response within 24-36 hours, but note that during busy times of the semester the waiting period may be longer. Be proactive in booking your meeting, and do so as soon as challenges arise!

If you are a student registered with Accessibility Services, and extensions are one of your academic accommodations, you should consult with your Accessibility Advisor about this course. For considerations pertaining to teamwork and accessibility, please see information in the section on Accessibility Needs below under the Policies and Procedures heading.

POLICY AND PROCEDURE

Missed Tests

Students who miss a test or assignment for reasons entirely beyond their control (e.g. illness) may submit a request for special consideration. The Request for Special Consideration Form and supporting documentation must be submitted in a timely manner in order for the request to be reviewed.

In such cases, students must:

1. Notify the instructor AND the Rotman Commerce Program Office on the date of the missed course deliverable, e.g. missed test, final assessments, assignment or class (in the case of participation marks)
2. They must then complete a [Request for Special Consideration Form](#) and submit it along with supporting documentation (e.g. [Verification of Student Illness or Injury form](#)) to the Rotman Commerce Office within **2 business days** of the originally scheduled course deliverable.

Students who do not provide appropriate or sufficient supporting documentation will be given a grade of 0 (zero) for the missed course deliverable.

Note that documentation must clearly establish that you were ill or had other circumstances that prevented you from attending on the date in question. After-the-fact reports are not sufficient.

Accessibility Needs

The University of Toronto is committed to accessibility. If you require accommodations for a temporary or ongoing disability or health concern, or have any accessibility concerns about the course, the classroom or course materials, please contact Accessibility Services as soon as possible at accessibility.services@utoronto.ca or studentlife.utoronto.ca/as.

For courses with deliverables that require you to work in teams, please note the following. If you are a student registered with Accessibility Services, and extensions are one of your academic accommodations, requests for extensions impact everyone in the group. As a result, requests for late submissions of any component of teamwork will require compelling reasons, advance notice, and must work for everyone in the team. You are encouraged to discuss with your course instructor, Accessibility Advisor, and other team members what you need in order to successfully complete your coursework. Additionally, the Rotman Commerce Centre for Professional Skills offers Teamwork Mentors (see section above) who can help you and your team discuss how to support you effectively and how to develop a work plan that meets the needs and constraints of all team members.

Volunteer Notetaking

If you're interested in helping to make our classroom more accessible, volunteer to be a notetaker!

Accessibility Services needs dependable volunteer notetakers to assist students living with a disability to achieve academic success. All you have to do is attend classes regularly and submit your notes consistently.

1. Register online as a Volunteer Note-Taker at:
<https://clockwork.studentlife.utoronto.ca/custom/misc/home.aspx>
2. Follow the link that says "Volunteer Notetakers"
3. Select your course and upload a sample of your notes
4. Once you have been selected as a notetaker, you'll get an email notifying you to upload your Notes.

If you have any questions or require assistance, please email as.notetaking@utoronto.ca or call 416-978-6186.

Volunteers may receive co-curricular credit or a certificate of appreciation.

Academic Integrity

Academic Integrity is a fundamental value essential to the pursuit of learning and scholarships at the University of Toronto. Participating honestly, respectfully, responsibly, and fairly in this academic community ensures that the UofT degree that you earn will continue to be valued and respected as a true signifier of a student's individual work and academic achievement. As a result, the University treats cases of academic misconduct very seriously.

The University of Toronto's Code of Behaviour on Academic Matters

<http://www.governingcouncil.utoronto.ca/policies/behaveac.htm> outlines the behaviours that constitute academic misconduct, the process for addressing academic offences, and the penalties that may be imposed. You are expected to be familiar with the contents of this document. Potential offences include, but are not limited to:

In papers and assignments:

- Using someone else's ideas or words without appropriate acknowledgement.
- Submitting your own work in more than one course without the permission of the instructor.
- Making up sources or facts.
- Obtaining or providing unauthorized assistance on any assignment (this includes collaborating with others on assignments that are supposed to be completed individually).

On test and exams:

- Using or possessing any unauthorized aid, including a cell phone.
- Looking at someone else's answers
- Misrepresenting your identity.
- Submitting an altered test for re-grading.

Misrepresentation:

- Falsifying institutional documents or grades.
- Falsifying or altering any documentation required by the University, including (but not limited to), medical notes.

All suspected cases of academic dishonesty will be investigated by the following procedures outlined in the *Code of Behaviour on Academic Matters*. If you have any question about what is or not is permitted in the course, please do not hesitate to contact the course instructor. If you have

any questions about appropriate research and citation methods, you are expected to seek out additional information from the instructor or other UofT resources such as College Writing Centres or the Academic Success Centre.

Email

At times, the course instructor may decide to communicate important course information by email. As such, all UofT students are required to have a valid UTmail+ email address. You are responsible for ensuring that your UTmail+ email address is set up AND properly entered on the ROSI system. For more information please visit <http://help.ic.utoronto.ca/category/3/utmail.html>

Forwarding your utoronto.ca email to a Hotmail, Gmail, Yahoo or other type of email account is not advisable. In some cases, messages from utoronto.ca addresses sent to Hotmail, Gmail or Yahoo accounts are filtered as junk mail, which means that important messages from your course instructor may end up in your spam or junk mail folder.

Quercus and the Course Page

The online course page for this course is accessed through Quercus. To access the course page, go to the UofT Portal login at <https://quercus.utoronto.ca/> and log in using your UTORid and password. Once you have logged in, look for the My Courses module where you'll find the link to all your course websites. If you don't see the course listed here but you are properly registered for the course in ROSI, wait 48 hours.

Recording Lectures

Lectures and course materials prepared by the instructor are considered by the University to be an instructor's intellectual property covered by the Canadian Copyright Act. Students wishing to record a lecture or other course material in any way are required to ask the instructor's explicit permission, and may not do so unless permission is granted. Students who have been previously granted permission to record lectures as an accommodation for a disability are excepted. This includes tape recording, filming, photographing PowerPoint slides, Quercus materials, etc.

If permission for recording is granted by the instructor (or via Accessibility Services), it is intended for the individual student's own study purposes and does not include permission to "publish" them in any way. It is forbidden for a student to publish an instructor's notes to a website or sell them in any other form without formal permission.

FIPPA Language

Notice of video recording and sharing (Download permissible; re-use prohibited)

This course, including your participation, will be recorded on video and will be available to students in the course for viewing remotely and after each session.

Course videos and materials belong to your instructor, the University, and/or other source depending on the specific facts of each situation, and are protected by copyright. In this course, you are permitted to download session videos and materials for your own academic use, but you should not copy, share, or use them for any other purpose without the explicit permission of the instructor.

For questions about recording and use of videos in which you appear please contact your instructor.

Outline of Sessions:

<u>Date</u>	<u>Session</u> (3 hours)	
Sep 14	1	<u>Class Discussion :</u> <ul style="list-style-type: none">◆ Introduction to course◆ Introduction to integration and analysis<ul style="list-style-type: none">• skills required• suggested approach for multi-subject (M) questions◆ In- Class case
Sept 21	2	<u>Class Discussion</u> <ul style="list-style-type: none">◆ Analysis of Issue / CPA Way◆ Research Techniques◆ Use of Outlines◆ In-Class case
Sept 28	3	<u>Class Discussion :</u> <ul style="list-style-type: none">◆ Advanced Accounting Issues◆ Assurance Topics◆ In-Class Case
Oct 5	4	<u>Class Discussion :</u> <ul style="list-style-type: none">◆ Group Presentation #1◆ In Class Case◆ Review for Midterm
Oct 19	5	<u>Midterm Test #1</u> <ul style="list-style-type: none">◆ Midterm will be written on laptop computer and submitted via Quercus
Oct 26	7	<u>Class Discussion</u> <ul style="list-style-type: none">◆ Take up term test◆ Group presentation - #2◆ Group presentation - #3
Nov 2	8	<u>Class Discussion</u> <ul style="list-style-type: none">◆ Case Integration Topics◆ Group Presentation #4
Nov 9 - 13		<u>Mid Term Break</u>
Nov 16	9	<u>Class Discussion</u> <ul style="list-style-type: none">◆ Group presentations #5◆ Group presentation #6◆ In Class Case
Nov 23	10	<u>Midterm Test #2 –</u> 2 hour in class <ul style="list-style-type: none">◆ Response written on laptop computer and submitted via Quercus

Nov 30	11	<u>Group Presentations</u> <ul style="list-style-type: none">◆ Group presentation #7◆ Group presentation #8
Dec 7	12	<u>Class Discussion</u> <ul style="list-style-type: none">◆ Take up term test #2 End of course

Please note that the last day you can drop this course without academic penalty is November 9, 2020.