

Cas

14th edition





Case study writing contest for CA students at the undergraduate level or registered in the Ordre's PEP and working toward the CA designation.

For more information
www.ocaq.qc.ca/specialcas_eng

Please send the registration form with your CD-Rom to:

Andrée Daoust, CA
Assistant Director,
Professional Education
Ordre des comptables agréés du Québec
680, Sherbrooke Street West
18th floor
Montreal, Quebec
H3A 2S3



General information

Why?

The Education and Recruitment Department is presenting the 14th edition (2011-2012) of its *Spécial Cas* case study writing contest to promote the dynamism of the profession and innovation in education. The contest offers students the opportunity to draft multidisciplinary case studies to simulate learning situations that reflect reality.

Who?

Eligible participants are:

- University students with a minimum of 60 credits at the undergraduate level; and
- Students registered in the Ordre's Professional Education Program (PEP) as part of a graduate diploma.

What?

The issues to be addressed relate to three or four of the six areas of technical expertise listed in the *CA Competency Map*^{*}, and take account of the Pervasive Qualities and Skills that are an integral part of the Map, including matters relating to ethics and professional practice.

- * Assurance, Governance, Strategy and Risk Management, Finance, Taxation, Performance Measurement and Reporting, Management Decision-Making and also Information Technology although not a separate competency at the UFE.

How?

Eligible participants must comply with the contest rules and complete the registration form at the end of this booklet.

When?

The case study submission deadline is **May 11, 2012**.

Where?

A CD-Rom containing the electronic files of your case study must be submitted along with the registration form to Andrée Daoust, CA, at the Ordre's offices at 680 Sherbrooke Street West, 18th Floor, Montreal, Quebec H3A 2S3.

And... The prize?

The prizes awarded are: **1st prize: \$3,500**
2nd prize: \$2,500
3rd prize: \$1,500

Need more information

Contact Andrée Daoust, CA, Assistant director, Professional Education, by phone at 514 982.4642 or 1 800 363.4688, ext. 4642, by fax at 514 843.8375 or by e-mail at a.daoust@ocaq.qc.ca.

Contest rules

Evaluation criteria

Case studies are evaluated according to the following criteria:

- Originality of the scenario or business sector;
- Reasonableness, logic and consistency of the question and solution;
- Writing quality;
- Coverage of three or four competencies maximum;
- Detailed solution;
- Technical accuracy and depth of the solution;
- Evaluation guide including indicators and detailed performance levels;
- General presentation:
 - i) Preferably consistent or similar to the *Special Cas* model file suggested on the PEP site;
 - ii) Maximum five to ten pages for the question and no limit for the solution;
 - iii) Names of the team members should appear on the registration form **only**, not on the case study.

Intellectual property

Inclusion of copyrighted material in the case study must be cleared with the copyright owners.

Prize

Participants may submit a case study individually or as a team of five members or less. Case studies may be prepared in French or in English. Winners will be notified in June or July 2012. Prizes will be awarded, at the selection committee's discretion, solely on the basis of the documents submitted. Each participant will receive a participation prize. The members of the jury may also identify a certain number of finalists. In such a case, the members of these teams would receive \$100 each.

Sponsors

Each team must obtain the consent of a CA who will have read the case study and endorsed the proposal. Sponsors should preferably be educators or members working in education. The sponsor's role will also include the technical review of the case study and completion of the sections in the teaching notes if the case is retained as winner or finalist.

Use of educational material and copyright

Winners and finalists will undertake to assign all copyright on the educational material they develop for the contest to the Ordre. They will give the Ordre permission to use and amend the material without reservation and at no cost. Should the case study be published on the PEP site, the names of the authors and their organization (if requested) will be indicated in recognition of their contribution.

TIPS

The scenario should be:

REALISTIC

Aim for a logical scenario, plausible situations and a coherent sequencing of events.

INTERESTING

Sustain readers' interest (some form of suspense). A dynamic scenario will have readers wanting to know more. Role-playing may be considered.

INFORMATIVE

Be original in addressing the issues. Provide enough good quality documentation on the industry, the topic selected and the issues addressed.

CLEAR

Use professional language and clear wording. Make sure a common thread runs through the scenario. A touch of humor or the use of dialogue can give you some added flexibility. Using dialogue increases the pace.

ORIGINAL

Choose a fairly unique industry but, above all, address the topic from an original angle. CA's role can be an internal one (controller, internal auditor, financial analyst).

BALANCED

Strive for an appropriate balance between the choice and number of competencies addressed. Pushing originality too far may undermine plausibility.

STRUCTURED

Titles and subtitles are good reference points and help readers understand the text.

RELEVANT

You should ensure an appropriate choice of indicators and sufficiently detailed performance levels. Aim to cover less frequently addressed indicators such as governance, management decision-making, taxation, issues related to terms of the engagement, internal control or audit procedures.

COMPLETE

Readers must be able to visualize the context (who, what, when, where, why and how). Prepare a complete and indepth solution, including both qualitative and quantitative aspects.

ACCURATE

Ensure technical accuracy and adequacy. If IFRS are considered, they should be applicable to the context of the case study.

TRAPS

The scenario should not be:

ILLOGICAL SCENARIO

Avoid implausible, incoherent situations – E.g.: substantial profit during first year of operations. Complete set of financial statements prepared by an inexperienced person. Engagement too complex given the CA's experience or position. Sudden awareness of a lack of internal control at a client who has been audited by the same CA for many years. Acceptance of incompatible engagements (independence rules). Bankruptcy of accounting firm as a result of fraud. Intentional misstatements in the financial statements by a client with no accounting experience.

INCOMPLETE OR INACCURATE TREATMENT

E.g.: Materiality relating solely to risks with no tie-in to users. Pervasive qualities and skills classified as a secondary indicator. Two competencies combined under a single indicator.

TECHNICAL ERRORS

I.e., incorrect application of accounting, auditing and reporting standards or professional conduct rules.

POOR WRITING

The scenario contains numerous spelling and grammatical errors. The writing is difficult to follow. No paragraphs.

INAPPROPRIATE LANGUAGE LEVEL

The language used is too familiar or lacking in professionalism in the suggested behaviors. Too much jargon or slang.

CONFUSION

CA's function is poorly defined, the role is not clearly established or the level of experience is not specified.

INACCURACIES OR LACK OF SUPPORTING

The required is ambiguous or the expectations are not explicit. Situations are not supported or supportable. Unusual items in the financial statements are not explained.

LACK OF COHESION

Suggested approaches are not tied to the expectations outlined in the question or expectations are not met. The client's profile is not taken into account in the solution. A theoretical solution is provided with no application to the specific elements of the question.

DEFICIENT FINANCIAL STATEMENTS

The financial statements are inconsistent with the size of the company or the items are incoherent between themselves. Crucial data are not provided, e.g. future income taxes, RE, amortization or interest figures.

TRYING TO COVER TOO MUCH GROUND

Addressing too many competencies in one case may impair the quality of the scenario and make the case overly complex.

Registration form

make your team



Please send the
registration form with
your CD-Rom to:

Andrée Daoust, CA
Assistant Director,
Professional
Education
Ordre des comptables
agrés du Québec
680, Sherbrooke Street West
18th floor
Montreal, Quebec
H3A 2S3

Case study title: _____

Please find enclosed the CD-Rom containing our case study and register our team for the Ordre's Case Study Writing Contest.

Having read and accepted each and every clause of the contest rules, we sign hereunder.

This case is Real Disguised Fictitious

Team member No. 1 and team leader

University: _____

Name: _____

Address: _____

City: _____ Postal code: _____

Telephone: _____

E-Mail: _____

Signature: _____

Date: _____

Member No. 2

Name: _____

Address: _____

City: _____ Postal code: _____

Telephone: _____

E-Mail: _____

Signature: _____

Date: _____

Member No. 3

Name: _____

Address: _____

City: _____ Postal code: _____

Telephone: _____

E-Mail: _____

Signature: _____

Date: _____

Member No. 4

Name: _____

Address: _____

City: _____ Postal code: _____

Telephone: _____

E-Mail: _____

Signature: _____

Date: _____

Member No. 5

Name: _____

Address: _____

City: _____ Postal code: _____

Telephone: _____

E-Mail: _____

Signature: _____

Date: _____

SPONSOR: _____

DATE: _____

