

2019-2020 "Case Fight" contest rules

Subject to applicable legislation in Quebec, these rules govern all aspects of the 2019-2020 "Case fight" contest and are binding upon the parties, i.e the Ordre des CPA du Québec (hereinafter "the Order") and contest participants.

1. CONTEST PERIOD

The contest will be held from September 9, 2019 to July 3, 2020 (11:59 p.m., EST).

2. HOW TO ENTER

To enter, you must submit a multidisciplinary case study (in French or English) alone or with a team (maximum of 4 people) by July 3, 2020 (11:59 p.m., Eastern Standard Time).

Entries received after this date are ineligible and will be automatically set aside.

A participant's entry is confirmed once the registration form has been completed and sent.

No purchase is required to enter the contest.

The Order will accept no liability for lost, erroneous, fraudulent or late entry forms.

3. ELIGIBILITY REQUIREMENTS

Participants must be registered in the CPA Professional Education Program (university graduate program or national program delivered by the Order)

EVALUATION CRITERIA

The case study will be evaluated by the jury based on the following criteria:

- **Overall quality of the case study and attention to its presentation**
 - a) It should be consistent with the [models provided by the Order](#) (Arial 10, 1.5 line spacing and 2.29 cm margins).
 - b) A maximum of 5 to 10 pages for the case study (including the appendices) and a maximum of 15 pages* for the teaching notes on suggested solutions (including the appendices).
 - * The portion of the teaching notes concerning the summary, the main area, the résumé and the competencies/knowledge is excluded from this maximum.
 - c) Names of the team members should appear on the registration form **only**. Names should not appear on the cover page, the case study, the teaching notes or the evaluation guide.
- **Writing quality (structure, clarity, wording, spelling and grammar)**
- **Originality of the scenario and/or chosen business sector, case inspires readers' interest in the CPA profession**
- **Requisite features**

- a) It should be a short multidisciplinary case study (length between 60 and 90 minutes).
 - b) The issues discussed in the assessment opportunities should address at least 3, but not more than 4 of the 6 technical competency areas listed in the 2019 version of the [CPA Competency Map](#): financial reporting, strategy and governance, management accounting, audit and assurance, finance, taxation.
 - c) Issues incorporating data analytics and information systems knowledge (see Section 7-7 of the 2019 [CPA Competency Map](#)) to develop skills for the digital age (for example, artificial intelligence, big data, blockchain, cloud computing, cybersecurity, etc.).
- **The elements of the teaching notes must meet the expectations created by the case study (technical accuracy and depth)**
 - **The case study and the elements of the teaching notes should be reasonable, logical and consistent**
 - **The evaluation guide should include the assessment opportunities and complete and detailed wording for all 5 performance levels: not competent, nominal competent, reaching competent, competent, competent with distinction**

SPONSORSHIP

Participants must be sponsored by a CPA, who will give them advice on the content and presentation of their case study.

The selected case studies may be filed on the learning platform for candidates registered in a university graduate program. However, before they are posted online, a technical review of the case studies should be performed by the sponsor in order to ensure the accuracy, consistency and authenticity of the information.

INTELLECTUAL PROPERTY

If parts of other references are used, participants must have obtained prior written permission from the authors to use them.

USE OF EDUCATIONAL MATERIAL AND COPYRIGHTS

Participants agree to assign their copyrights on the educational material they develop for this contest to the Order. They also authorize the Order to use and amend the educational material they have developed without any restriction and at no cost. If their case is published on the learning platform for candidates, the names of the authors and their organization will be indicated in recognition of their contribution.

TIPS

Pay particular attention to the following items. Your case study should be:

- **Realistic:** Aim for a logical scenario, plausible situations and a coherent sequence of events. Pushing originality too far may undermine the plausibility of the scenario.
- **Interesting:** Raise readers' interest, even 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 documentation on the industry, the chosen topic and the discussed issues.
- **Clear:** Use clear wording and professional language and make sure that a common thread runs through the scenario. A touch of humour or the use of dialogue can increase the pace.
- **Original:** Choose a fairly unique industry, but, above all, address the topic from an original angle.
- **Balanced:** Strive for an appropriate balance between the choice of the competencies and the number of assessment opportunities addressed. Do not try to address all the competencies.

- **Structured:** Titles and subtitles are good reference points and help readers understand the text.
- **Relevant:** Choose appropriate competencies for the selected context and define clearly the proficiency levels.
- **Complete:** Readers must be able to visualize the context (who, what, when, where, how and why). Prepare complete and in-depth teaching notes (including both qualitative and quantitative aspects).
- **Accurate:** Ensure that your content is accurate and consistent with the technical competencies. If IFRS are considered, they should be applicable to the context of the case study.

TRAPS

Pay particular attention to the following items. Your case study should avoid:

- **An illogical scenario:** Avoid implausible or incoherent situations (e.g.: substantial profit in the first year of operations, complete set of financial statements prepared by an inexperienced person, engagement too complex given the CPA's experience or position, sudden awareness of a lack of internal control at a client that has been audited by the same accounting firm for many years, acceptance of incompatible engagements (independence rules), bankruptcy of the accounting firm due to fraud, etc.)
- **Incomplete or inaccurate treatment:** Materiality related solely to risks with no tie-in to users. Two areas of expertise combined under a single assessment opportunity. Technical errors (incorrect application of accounting, assurance, financial reporting standards or professional conduct rules).
- **Poor writing:** The study contains numerous spelling and grammatical errors. The writing is difficult to follow. No paragraphs.
- **Inappropriate language level:** The language is too familiar or lacking in professionalism in the suggested behaviours. Too much jargon or slang.
- **Confusion:** CPA's function is poorly defined. The role is not clearly established or the level of experience is not specified.
- **Inaccuracies or a lack of supporting arguments:** The required solution is ambiguous and the expectations are not explicit. Situations are not supported or supportable. Unusual items in the financial statements are unexplained.
- **A lack of cohesion:** Suggested approaches in the teaching notes are not tied to the expectations outlined in the case study or expectations are not met. The client's profile is not taken into account in the teaching notes. A theoretical solution is provided without any connection to the specific elements of the case study.
- **Deficient financial statements:** The financial statements are inconsistent with the likely 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 assessment opportunities in one case study may impair its quality and make the case overly complex.

4. DESCRIPTION OF THE PRIZES

The prizes will be distributed as follows:

- 1st prize offered by Desjardins: \$5,000
- 2nd prize offered by The Personal: \$3,000
- 3rd prize offered by Vigilis: \$2,000

5. DRAW AND CLAIMING THE PRIZES

Case studies received by July 3, 2020 (11:59 p.m., Eastern Standard Time) will be judged by the members of the jury. The winners will be revealed in February 2021.

7. GENERAL RULES

The winners authorize the Order to validate their enrollment with the university faculty specified on the contest entry form. The winners authorize the Order to use their name, photo, university name and any statement made regarding the contest for promotional purposes, without any form of compensation.

The prizes must be accepted as described above and may not be exchanged for cash, sold or transferred. No substitutions will be allowed.

Refusal to accept one of the prizes releases the Order from any and all responsibilities and obligations towards the winner.

Any false statement made by a participant will result in their automatic disqualification from the contest.

The Order reserves the right to end this contest should events beyond its control prevent it from continuing the contest.

Participants agree to be bound by these rules and the decisions of the Order, which is conducting this contest and whose decisions are final and without appeal.

The Order and the persons for whose benefit this contest is being held will accept no liability whatsoever in any event where their inability to act is the result of an event or circumstance that is beyond their control, or of a strike, lock-out or any other labour dispute at the places of business of organizations or firms whose services are used in conjunction with this contest.

The French and English versions of these rules can be found on the Order's website at cpaquebec.ca/case-fight. In the event of a dispute, the French version will prevail over the English.

Participants authorize the Ordre des CPA du Québec to use their identity information to communicate with them regarding the CPA profession for non-commercial purposes.

By entering the contest, participants accept these rules.