

YEAR 3 PROJECT SUPERVISORS JOB DESCRIPTION

The CPA Canada In-Depth Tax Course is the most comprehensive tax training available in Canada. It is the training ground of choice for Chartered Professional Accountants and other qualified **YEAR 3 PROJECT SUPERVISORS – JOB DESCRIPTION**

The CPA Canada In-Depth Tax Course is the most comprehensive tax training available in Canada. It is the training ground of choice for qualified professionals in public practice, industry, government or legal environments, who are serious about working and specializing in the taxation area.

Students enrolled in the In-Depth Tax Course complete a special project in Year 3 of the program. The Year 3 project gives students an opportunity to apply and integrate the wealth of knowledge they have acquired throughout the In-Depth Tax Course.

For students entering Year 3 of the In-Depth Tax Course in September 2017, the Year 3 project will be to prepare a technical memo to the tax file to a mock-client case study (similar to the Comprehensive Case Studies encountered in Years 1 and 2). In addition to the technical memo, students will prepare a short PowerPoint client presentation of their findings, including slides and speaker's notes. Students will complete the Year 3 project in self-selected groups of three. Each student is expected to devote approximately 30 hours to complete the project.

The project will consist of the submission of:

- A preliminary case analysis, and
- A final project.

Both the preliminary analysis and the final project will be evaluated as “Satisfactory” or “Unsatisfactory” completion.

For a detailed description of the required project content and submission details, please refer to the *Detailed Project Description (Appendix 1)*.

As they undertake their project, students will be guided by one of 15-20 Project Supervisors, who will be assigned by CPA Canada. Each Project Supervisor will be assigned 7-10 groups. CPA Canada is looking for motivated individuals with a passion for education, interested in a challenging and highly rewarding experience, to be **Project Supervisors** for the Year 3 project. The role of the Project Supervisor includes:

1. Attend a mandatory training call facilitated by CPA Canada in mid-August 2017.
2. Contact the members of each assigned group in September 2017 to introduce yourself, ensure the students have a clear understanding of the expectations of the project, outline your role and responsibilities versus their role and responsibilities, and answer any initial questions that the students may have.
3. Have a check-in call with each assigned group in late-October 2017 to ensure students are on the right track and to answer any questions that the students may have.
4. Evaluate and approve the preliminary case analysis using the *Preliminary Case Analysis Evaluation* template, and record the results on the LMS.
5. Respond to a reasonable number of queries and provide guidance throughout the project process.
6. Evaluate the final projects by April 16, 2018, using the *Project Evaluation* template. Identify the best project, worst project, and any unsatisfactory projects to be reviewed by a fellow Project Supervisor.
7. Conduct a “consistency check” of another Project Supervisor’s projects, which involves a very high-level review of selected projects, by May 22, 2018.
8. Record the results of the evaluations of the final projects on the LMS on May 28, 2018.

The expected total time commitment for the Project Supervisor Role is approximately 5 hours per group assigned.

Successful candidates will have the following qualifications and skills:

- A CPA or a LLB admitted to the Bar
- Successful completion of the In-Depth Tax Program
- Minimum of 5 years of post-In-depth experience **working full-time** in income tax
- Prior experience as a Project Supervisor, In-Depth Group Study Leader or In-Residence Tutorial Leader; or experience teaching/marking income tax in a professional or Post-Secondary academic setting
- Strong technical background in Canadian personal and corporate taxation as well as corporate reorganization and estate planning
- Excellent tax research skills
- Superior verbal communication skills
- A passion for education

Compensation: The compensation for this role is \$500 per assigned group.

To apply:

- Applications will be accepted from May 1, 2017 through July 14, 2017
- If applying from a National firm, forward your completed Questionnaire to your Tax Learning Leader
- Non-national firm applicants should forward a completed Questionnaire and recent resume to teachingtax@cpacanada.ca. Indicate the position applying for in the e-mail subject line

Application deadline: July 14, 2017

LIST OF APPENDICIES

- **Appendix 1** – Detailed Project Description

Appendix 1:

YEAR 3 PROJECT

Detailed Project Description 2017-2018

Overview and Objectives

The Year 3 project is a cumulative assignment that students complete in their final year of the In-Depth Tax Course. The project is a group assignment that ties together all of the concepts and skills developed over Years 1 and 2 of the In-Depth Tax Course.

The objective of the Year 3 project is to give students an opportunity to showcase their abilities to:

- Understand the subjects covered throughout the course and their application to real-life scenarios
- Assess and analyze tax matters
- Provide useful, original insights, observations and/or recommendations
- Brainstorm and collaborate in teams
- Clearly communicate findings
- Perform all of the above in a professional manner

GROUPS

Students complete the Year 3 project in self-selected groups of three. Students are not required to form groups with members from only their firm or employer. To connect with other students seeking to form a Year 3 project group, visit the dedicated discussion forum on group formation on the Learning Management System (“LMS”). All students must inform CPA Canada of their respective groups by July 28, 2017.

To inform CPA Canada of a group, follow the dedicated group entry form link on the Year 3 Project Course Homepage where the names of the group members can be submitted. Each group should designate one group member to complete the form. Once CPA Canada has received a group member list, a confirmation e-mail will be sent out to all group members. If you do not have a group, follow the same group entry form link and indicate that you do not have a group; CPA Canada will assign you to a group.

If you would like to complete your project in French, you must indicate such on the group entry form. Your entire group must agree to complete the project in French.

PROJECT DESCRIPTION

The Year 3 project involves an in-depth analysis and presentation of a solution to a mock-client case study. Following the group registration deadline, each group will be provided with a case study for which they must prepare:

1. A preliminary case analysis
2. A final project that includes:
 - a. A comprehensive case analysis and solution in the form of a technical memo to the tax file,
 - b. A brief PowerPoint Presentation to the client of the case solution with detailed speaking notes, and
 - c. A Project Self-Evaluation.

Both the preliminary case analysis and the final project will be evaluated for “Satisfactory” or “Unsatisfactory” completion. In order to receive the In-Depth Tax Course Certificate of Achievement, students must obtain a grade of “Satisfactory” on both the preliminary case analysis and the final project.

The project is expected to require approximately 30 hours of each group member’s time. The presentation component should consume less than 1/3 of the overall time allocation. Participants are asked to track and report details of time spent completing the project in their Project Self-Evaluations (see **Appendix G**).

PROJECT SUPERVISOR

By September 8, 2017, each group will be assigned a Project Supervisor. By mid-September, the Project Supervisor will contact the group to introduce him/herself, and ensure that the group is comfortable with the project requirements and expectations.

The role of the Project Supervisor is to mentor the group throughout the project and address any questions or concerns regarding the project process and/or content. The Project Supervisor is responsible for evaluating and approving each group’s preliminary case analysis and final project for “Satisfactory” or “Unsatisfactory” completion. The extent of interaction between each group and their Project Supervisor is left to the discretion of the group members.

In September the Project Supervisor will reach out to each group to introduce themselves, reiterate their role in the Year 3 Project process, and address any questions that the group may have regarding the project requirements and expectations. The expectation is that the groups will have already reviewed the project requirements in detail, and be prepared with any questions. The Project Supervisor will contact each group at the following milestones:

- Mid-September – introduction (meeting or call)
- Late-October – check-in (meeting or call)
- Mid-November – written feedback on submitted preliminary case analysis
- End of May – written feedback on final project

The onus is on each group to reach out to their Project Supervisor for additional guidance and insight throughout the process.

PRELIMINARY CASE ANALYSIS

Each group must complete a preliminary case analysis using the Preliminary Case Analysis Template in **Appendix A** (fillable .pdf) and submit it on the LMS no later than November 3, 2017. The preliminary case analysis should identify **at least 6 tax issues** and will exhibit the group's ability to identify the tax issues, prepare a research plan to address the issues, and formulate logical preliminary conclusions and client recommendations based on the information available in the case. The objective of the preliminary case analysis is to provide an opportunity for groups to receive feedback on their progress, and ask up to six questions from their supervisor related to the case facts (see below for further details regarding client questions). Groups are encouraged to provide as much detail and information as possible with their preliminary case analysis. As such, students are permitted to submit additional documentation if they wish. The preliminary case analysis need not include appendices and exhibits, but must refer to those that will be prepared and submitted with the final project. See **Appendix A.1** for a Sample Preliminary Case Analysis.

The Project Supervisor will evaluate each group's preliminary case analysis using the Preliminary Case Analysis Evaluation Template (see **Appendix C**). This is an opportunity for groups to receive formal feedback from the Project Supervisors regarding each group's progress and proposed case solution content.

Completed evaluations of the preliminary case analysis will be posted on the LMS by November 19, 2017. The preliminary case analysis must receive an overall mark of "Satisfactory". In the event that a preliminary case analysis receives a mark of "Unsatisfactory", the group will have an opportunity to discuss the deficiencies with their Project Supervisor. These groups will then have until December 3, 2017, to revise and resubmit an amended preliminary case analysis.

"CLIENT" QUESTIONS

Groups have the opportunity to ask their Project Supervisor up to 6 "client" questions. These questions emulate follow up **case fact** questions that would be asked of a client. Project Supervisors will only answer questions related to case facts for the purposes of fact clarification, and not questions regarding the case analysis and conclusions. See **Appendix B.1** for sample Client Questions.

Client questions must be submitted using the Client Question Template in **Appendix B** (fillable .pdf). Note that not all 6 questions need to be asked at the same time. Client questions can be submitted at any time prior to December 15, 2017. Client questions submitted after December 15, 2017 will not be responded to. Your Project Supervisors will complete the "Client Response" column of the template and save the completed form to the group members' Dropbox. The total client questions submitted to a Project Supervisor may not exceed 6.

FINAL PROJECT

Each student must submit the following 3 documents no later than February 16, 2018:

1. The final technical memo to the tax file,
2. The PowerPoint Presentation to the client, and
3. A completed Project Self-Evaluation Form.

Groups are welcome to submit Year 3 projects at an earlier date. All submitted documents must be in .pdf format.

The Final Project must adhere to the following guidelines:

A) TECHNICAL MEMO TO TAX FILE:

- The written solution is to be structured as a technical memo to the tax file, with the same level of detail as seen in the comprehensive case solutions at In-Residence 1 and 2.
- The technical memo, including and all references and citations (excluding exhibits), should be at least 15 pages, and not exceed 30 pages.
- All components should be single-spaced and use Arial 9.5 type phase.
- The technical memo must demonstrate a thorough, in-depth understanding and analyses of the issues presented in the case, and provide a standard of detailed analysis and conclusions/recommendations that would be expected from a practising tax professional.
- The issues analyzed in the technical memo should follow the Tax Research Process introduced in the Orientation, Research and Communications Course in Year 1, and used throughout the In-Depth Course. See **Appendix D** for a summary of the Tax Research Process.

B) POWERPOINT PRESENTATION – *5 minutes with the client*

- The purpose of the PowerPoint Presentation is to present your overall business solution to the case study in a 5 minute presentation to the client.
- Groups must prepare their presentation using PowerPoint. Only presentations prepared using the recommended software will be accepted.
- The PowerPoint Presentation should include detailed speaking notes, and should not exceed 10-15 slides (you may include an additional cover slide). Although the speaking notes may contain excerpts from the written case solution, the objective of the speaking notes is to add colour and explanation to the slide content.
- The PowerPoint Presentation and speaking notes must demonstrate the group's ability to clearly and effectively summarize and communicate their analysis and recommendations in an appropriate format tailored to the client and in a professional manner as would be expected from a practising tax professional.
- Tips on preparing effective presentations and how to use PowerPoint can be found in **Appendix E**.

C) PROJECT SELF-EVALUATION

- Each group member is responsible for completing and submitting an independent self-evaluation. The self-evaluations must be submitted through the LMS Dropbox in .pdf format.
- The results of the self-evaluation will be used for internal purposes only, and will not be shared with other students.
- For a copy of the self-evaluation see **Appendix G** (fillable .pdf).

The Project Supervisor will evaluate all components of the final project using the Final Project Evaluation (see **Appendix F**). Final projects must receive an overall mark of “Satisfactory”. Failure to submit ALL required components of the final project will result in a mark of “Unsatisfactory”. Completed evaluations will be posted on the LMS on May 25, 2018.

Where a project receives an overall mark of “Unsatisfactory”, group members will have an opportunity to discuss the project’s deficiencies with their Project Supervisor. The group will then have until June 29, 2018 to revise and resubmit an amended final project.

The top projects will be reviewed by an esteemed Review Committee. The top 3 projects will be awarded and recognized thereafter for outstanding achievement.

SUBMISSION OF PRELIMINARY CASE ANALYSIS AND FINAL PROJECTS

All components of the Year 3 Project must be submitted by **each member of the group** via the LMS Dropbox in .pdf format. The technical memo to the tax file should be a single .pdf file containing all exhibits. The PowerPoint Presentation should be submitted as a .pdf file and must include both slides and speaking notes.

Items not submitted by the due date will automatically receive a mark of “Unsatisfactory”, and each group member’s Performance Manager and/or employer will be contacted immediately to report the missed deadline.

PLAGIARISM AND ZERO TOLERANCE POLICY

Upon entry to the In-Depth Program, each student signed off on a ‘Student Code of Conduct’ (for a copy of the Student Code of Conduct, please refer to the Student Handbook). Included in the Code of Conduct is CPA Canada’s zero-tolerance policy on plagiarism, which will result in immediate withdrawal from the program.

As per the Student Handbook:

Plagiarism includes the use of someone else's language or ideas without providing proper acknowledgment. Plagiarism may include, but is not limited to, copying from the Internet, a published source, or the work of a previous or current student, or copying a course solution from a previous offering of the course.

CPA Canada, together with your employers, expects students to uphold to the highest standards of professional and ethical conduct. As such, a zero tolerance policy will be enforced regarding the Student Code of Conduct and Grounds for Withdrawal from the Course. Any infractions will be exercised on immediately, including notifying your employer/Performance Manager.

TIMETABLE / MILESTONES

Milestone	Date
CPA Canada provides detailed project description to students	Following Year 3 registration deadline
Students inform CPA Canada of group members	No later than July 28, 2017
CPA Canada assigns a Project Supervisor to each group	September 8, 2017
Preliminary case analysis due	November 3, 2017
Project Supervisor evaluates and returns preliminary case analysis	November 20, 2017
Final day to submit case fact questions	December 15, 2017
Final projects due	February 16, 2018
Projects evaluated and returned to groups	May 28, 2018
Top projects selected and awarded	Fall 2018

WORKING IN TEAMS

Learning to work together in teams is an important component of your education, and reflects the reality of how tax practitioners work on a daily basis. CPA Canada recommends students establish ground rules regarding timelines, communication and conflict resolution during their first meeting(s) to ensure that all group members' expectations are aligned.

When working in a team, students are expected to:

- Treat other group members with courtesy and respect
- Behave professionally
- Honor the ground rules established by the team
- Contribute substantially and proportionally to the project
- Ensure sufficient familiarity with the entire contents of the project to sign off on it as original work
- Meet deadlines established by the team.

When working in groups, conflicts can and do occur. Conflicts are part of a team's process of learning how to work together effectively and, if managed appropriately, can generate exciting debate and creative solutions.

Groups are expected to resolve disputes or misunderstandings as soon as they arise (and before submitting the Year 3 project). Where a group is unable to reach a mutually agreeable solution, the entire group must advise and meet with their Project Supervisor as soon as possible. The Project Supervisor will listen to all group members and help to develop options for improving the team process. In extreme circumstances, the Project Supervisor may involve CPA Canada.