

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 2018, the Year 3 project will be to prepare a technical memo to the tax file of a mock-client based on a case study provided (similar to the Comprehensive Case Studies encountered in Years 1 and 2 of the In-Residence program). Each student is expected to devote approximately 30 hours to complete the project.

The project will consist of the submission of:

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

Both the preliminary assessment and the final project will be evaluated for “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 a Project Supervisor, who will be assigned by CPA Canada. Each Project Supervisor will be assigned to 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.
2. Contact the members of each assigned group in September 2018 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. Evaluate and approve the preliminary case assessment using the *Preliminary Case Assessment Evaluation* template and record the results on the LMS by November 23, 2018.
4. Have a meeting (in person or on a call) with each group during the week of November 30, 2018 to discuss their preliminary case assessment.
5. Respond to a reasonable number of queries and provide guidance throughout the project process.
6. Evaluate the final projects by April 15, 2019, using the *Final Project Evaluation* template. Identify the strongest project, weakest project, and any unsatisfactory projects, or projects that exceed expectations.
7. Conduct a “consistency check” of two or three projects marked by another Project Supervisor (i.e. a high-level review of the overall project evaluation), by May 17, 2019.
8. Record the results of the evaluations of the final projects on the LMS on May 27, 2019.

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 reorganizations 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, 2018 through July 13, 2018
- 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 13, 2018

LIST OF APPENDICIES

- **Appendix 1** – Detailed Project Description

Appendix 1:

YEAR 3 PROJECT

Detailed Project Description 2018-2019

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:

- Apply concepts learned in the subjects covered throughout the course to real-life scenarios
- Identify, assess and analyze tax issues
- 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, employer, or province. To connect with other students seeking to form a group, visit the dedicated discussion forum on group formation on the Year 3 Project Course Homepage. All students must inform CPA Canada of their respective groups by July 27, 2018.

To register your group, follow the group entry form link on the Year 3 Project Course Homepage and submit the group members' names. Each group should designate one member to complete the form. In mid-August, CPA Canada will send a confirmation e-mail 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 of 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 assessment that includes any questions for the client
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 Project Self-Evaluation

Groups are expected to use the CPA Way for Tax throughout the project. The CPA Way for Tax was introduced in the Orientation, Research and Communications Course in Year 1, and used throughout the In-Depth Tax Course. See **Appendix C** for a summary of the CPA Way for Tax.

Both the preliminary case assessment and the final project will be evaluated for “Satisfactory” or “Unsatisfactory” completion. Students must obtain a grade of “Satisfactory” on both the preliminary case assessment and the final project to be eligible to take In-Residence 3 and thereafter receive the In-Depth Tax Course Certificate of Achievement.

The project is expected to require approximately 30 hours of each group member’s time. Participants are asked to track and report details of time spent completing the project in their Project Self-Evaluations (see **Appendix E**).

PROJECT SUPERVISOR

By September 7, 2018, each group will be assigned a Project Supervisor.

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 assessment 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.

By mid-September, the Project Supervisor will contact the group to introduce him/herself, ensure that the group is comfortable with the project requirements and expectations, and address any questions that the group may have. The expectation is that the groups have already reviewed the project requirements in detail and are ready to ask questions.

The Project Supervisor will contact each group at the following milestones:

- Mid-September – introduction (in person or call)
- Mid- to Late- November – written feedback on submitted preliminary case assessment
- Late November – mandatory meeting (in person or call)
- 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 ASSESSMENT

Each group must complete a preliminary case assessment using the Preliminary Case Assessment Template in **Appendix A** (fillable .pdf) and submit it on the LMS no later than November 2, 2018. The preliminary case assessment should identify and prioritize the tax issues and should exhibit the group's ability to establish the facts, identify the tax issues, and prepare a comprehensive research plan to address the issues, based on the information available in the case. The objective of the preliminary case assessment is to provide an opportunity for groups to receive feedback on their analysis and issue identification skills, as well as their intended research plan.

As part of the preliminary case assessment submission, groups may ask up to six **client questions** from their supervisor related to the case facts. 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, or requests for additional documents, as none will be made available. The Project Supervisors will complete the "Client Response" column of the Preliminary Case Assessment Template and save the completed form to each group member's Dropbox.

Groups are encouraged to provide as much detail and information as possible with their preliminary case assessment. As such, students are permitted to submit additional documentation if they wish. See **Appendix A.1** for a Sample Preliminary Case Assessment.

The Project Supervisor will evaluate each group's preliminary case assessment using the Preliminary Case Assessment Evaluation Rubric (see **Appendix B**). The Project Supervisor will also meet with each group (in person or by call) to discuss the tax issues identified and the proposed research plan outlined in the preliminary case assessment. This meeting is intended to emulate a meeting that group members would have with a supervisor/manager on-the-job to discuss the tax issues identified and research plan before proceeding with conducting the research. This meeting is an opportunity for groups to receive additional feedback from their Project Supervisor regarding the group's progress and proposed final project content.

Completed evaluations of the preliminary case assessment will be posted on the LMS no later than November 23, 2018. The preliminary case assessment must receive an overall mark of "Satisfactory". In the event that a preliminary case assessment 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 7, 2018, to revise and resubmit an amended preliminary case assessment.

All groups must meet with their Project Supervisor (either in person or by call) by November 30, 2018 to discuss the preliminary case assessment.

FINAL PROJECT

Each student must submit the following 2 documents no later than February 15, 2019:

1. The final technical memo to the tax file, and
2. 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.
- The technical memo, including all references and citations (excluding exhibits) shall not exceed 20 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 analysis of the issues presented in the case, and provide a standard of detailed **analysis, conclusions and recommendations/client advice** that would be expected from a practising tax professional.

B) PROJECT SELF-EVALUATION

- Each group member is responsible for completing and submitting an independent self-evaluation. The self-evaluations must be completed online and confirmation of completion 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 instructions see **Appendix E** (fillable .pdf).

The Project Supervisor will evaluate all components of the final project using the Final Project Evaluation Rubric (see **Appendix D**). 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 27, 2019.

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 28, 2019 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 ASSESSMENT 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.

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 Tax Course, 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 27, 2018
CPA Canada assigns cases to groups	August 31, 2018
CPA Canada assigns a Project Supervisor to each group	September 7, 2018
Project Supervisor meets with the Group	Mid-September
Preliminary case assessment due (including case fact questions)	November 2, 2018
Project Supervisor evaluates and returns preliminary case assessment	November 23, 2018
Mandatory meeting with Project Supervisor	Week of November 30, 2018
Final projects due	February 15, 2019
Projects evaluated and returned to groups	May 27, 2019
Top projects selected and awarded	Fall 2019

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.

LIST OF APPENDICIES

- **Appendix A** –Preliminary Case Assessment Template (fillable PDF)
- **Appendix A.1** – Sample Preliminary Case Assessment
- **Appendix B** – Preliminary Case Assessment Evaluation
- **Appendix C** – CPA Way for Tax Overview
- **Appendix D** – Final Project Evaluation
- **Appendix E** – Project Self-Evaluation (fillable PDF)