



**BUKU RANCANGAN PENGAJARAN (BRP)**

**MATA KULIAH**

**METODE ANALISIS KASUS AKUNTANSI DAN BISNIS**

**oleh**

**Dr. Dyah Setyaningrum**

**Program Studi S1 Akuntansi  
Fakultas Ekonomi dan Bisnis  
Universitas Indonesia  
Depok, September 2019**

## **PENGANTAR**

Dalam melaksanakan pembelajaran aktif, perencanaan proses pembelajaran diperlukan untuk dapat memenuhi capaian pembelajaran serta memandu kegiatan pengajar dan mahasiswa dalam pembelajaran. Buku Rancangan Pengajaran (BRP) untuk mata kuliah Metode Analisis Kasus Akuntansi dan Bisnis (MAKAB) ini diharapkan dapat menjadi pedoman bagi pengajar dalam menyelenggarakan pembelajaran pada mata kuliah MAKAB bagi mahasiswa semester 6 di Program Studi S1 Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Indonesia.

Semoga apa yang tertuang dalam BRP ini dapat terlaksana secara konsisten dalam pembelajaran pada mata kuliah MAKAB.

Depok, 9 September 2019

Dr. Dyah Setyaningrum

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## I. Informasi Umum

1. Nama Program Studi/Jenjang Studi : Akuntansi / S1
2. Nama Mata Kuliah : Metode Analisis Kasus Akuntansi dan Bisnis
3. Kode Mata Kuliah : ECAU609107
4. Semester Ke- : 6
5. Jumlah SKS : 2
6. Metode Pembelajaran : Interactive Lecturing, Case-Based Learning
7. Mata Kuliah yang Menjadi Prasyarat : Manajemen Keuangan, Akuntansi Manajemen
8. Menjadi Prasyarat untuk Mata Kuliah : Strategi dan Manajemen Kinerja Organisasi  
Skripsi  
Magang
9. Integrasi antara Mata Kuliah : -
10. Dosen Pengampu : Tim Pengampu
11. Deskripsi Mata Kuliah :

Mata kuliah ini bertujuan agar mahasiswa mampu dapat memahami, mendiskusikan dan menulis analisis atas kasus-kasus akuntansi dan bisnis yang akan digunakan dalam pembahasan kasus-kasus di mata ajar lainnya. Mata ajar ini juga bertujuan agar mahasiswa dapat melakukan penelitian studi kasus yang berorientasi praktik yang dapat digunakan untuk penulisan laporan magang, laporan observasi, dan riset studi kasus yang berorientasi praktik lainnya

## **II. Capaian Pembelajaran Mata Kuliah (CPMK/CLO) dan Kemampuan pada Akhir Tahap Pembelajaran (Sub-CPMK/Sub-CLO)**

### **A. CPMK/CLO:**

Setelah menyelesaikan mata kuliah ini, mahasiswa mampu menganalisis kasus-kasus akuntansi dan bisnis yang dapat digunakan untuk penulisan laporan magang, laporan observasi dan riset studi kasus yang berorientasi praktik lainnya. (C3, A3)

### **B. Sub-CPMK/Sub-CLO**

1. Mahasiswa mampu mengidentifikasi permasalahan di bidang akuntansi dan bisnis. (C2, A3)
2. Mahasiswa mampu menganalisis permasalahan berdasarkan kasus yang diberikan. (C3, A3)
3. Mahasiswa mampu memberikan justifikasi atas argument/solusi disertai bukti/referensi yang relevan (C3, A3)
4. Mahasiswa mampu memberikan solusi/keputusan alternatif dari permasalahan yang dihadapi. (C3, A3)

### III. Rencana Pembelajaran

Minggu Ke	Sub-CPMK/ Sub-CLO (Kemampuan pada Setiap Akhir Tahap Pembelajaran)	Bahan Kajian	Metode Pembelajaran	Waktu yang Dibutuhkan	Pengalaman Belajar (*O-L-U)	Bobot Penerapan Sub-CPMK pada MK	Indikator Pencapaian Sub-CPMK	Rujukan/ Referensi
1	B1	<ul style="list-style-type: none"> <li>▪ Kontrak Perkuliahan</li> <li>▪ Review Konsep Kasus</li> <li>▪ Review Ketrampilan yang Dibutuhkan untuk Membaca dan Menganalisis Kasus</li> <li>▪ Review Bagaimana Menyiapkan dan Membahas Kasus</li> </ul>	<ul style="list-style-type: none"> <li>▪ Interactive Lecturing</li> </ul>	3 x 50 menit	<p>O: Pengantar oleh pengajar tentang kontrak perkuliahan (20%)</p> <p>L: Kuliah interaktif, melalui diskusi kelas dan tanya jawab (60%)</p> <p>U: Klarifikasi dari dosen terhadap diskusi yang dilakukan (20%)</p>	5%	Mahasiswa mampu menjelaskan konsep kasus dan kemampuan yang dibutuhkan untuk membaca dan menganalisis kasus	Ellet: Ch 1-3, 7
2	B2	<p>Kasus 1: A Tattle Tale?</p> <p>Menganalisis Decision Scenario Cases</p>	Case-Based Learning	3 x 50 menit	<p>O: Pengantar oleh pengajar tentang kasus yang akan dipresentasikan dan proses presentasi (10%)</p> <p>L: Presentasi kelompok terkait kasus yang sudah dianalisis sebelum kelas dimulai. Kelompok yang tidak presentasi memberikan pertanyaan dan tanggapan atas analisis kasus yang dipresentasikan. (70%)</p>	7.5%	Mahasiswa mampu menganalisis berbagai desain skenario kasus-kasus	Ellet: Ch 4

					U: Klarifikasi dari dosen terhadap presentasi yang dilakukan (20%)			
3	B2	Kasus 2: iGrow Indonesia: A Journey towards Sustainable Agriculture 4.0  Menganalisis Evaluation Scenario Cases	Case-Based Learning	3 x 50 menit	O: Pengantar oleh pengajar tentang kasus yang akan dipresentasikan dan proses presentasi (10%)  L: Presentasi kelompok terkait kasus yang sudah dianalisis sebelum kelas dimulai. Kelompok yang tidak presentasi memberikan pertanyaan dan tanggapan atas analisis kasus yang dipresentasikan. (70%)  U: Klarifikasi dari dosen terhadap presentasi yang dilakukan (20%)	7.5%	Mahasiswa mampu menganalisis kasus evaluation scenario	Ellet: Ch 5
4	B2	Kasus 3: The Perils and Pitfalls of Leading Change  Menganalisis Problem Scenario Cases	Case-Based Learning	3 x 50 menit	O: Pengantar oleh pengajar tentang kasus yang akan dipresentasikan dan proses presentasi (10%)  L: Presentasi kelompok terkait kasus yang sudah dianalisis sebelum kelas dimulai. Kelompok yang tidak presentasi memberikan pertanyaan dan tanggapan atas analisis kasus yang dipresentasikan. (70%)  U: Klarifikasi dari dosen	7.5%	Mahasiswa mampu menganalisis berbagai kasus 'masalah'	Ellet: Ch 6

					terhadap presentasi yang dilakukan (20%)			
5	B2	Kasus 4: Pascal Press – Crowdfunding a New Coffee Revolution  Latihan Analisis Kasus	Case-Based Learning	3 x 50 menit	O: Pengantar oleh pengajar tentang kasus yang akan dipresentasikan dan proses presentasi (10%)  L: Presentasi kelompok terkait kasus yang sudah dianalisis sebelum kelas dimulai. Kelompok yang tidak presentasi memberikan pertanyaan dan tanggapan atas analisis kasus yang dipresentasikan. (70%)  U: Klarifikasi dari dosen terhadap presentasi yang dilakukan (20%)	7.5%	Mahasiswa mampu membuat analisis kasus	-
6	UJIAN TENGAH SEMESTER							
7	B3	Kasus 5: Shrimp on Smartphones? (Case A)  Menulis Esai Decision Scenario Cases	Case-Based Learning	3 x 50 menit	O: Pengantar oleh pengajar tentang kasus yang akan dipresentasikan dan proses presentasi (10%)  L: Presentasi kelompok terkait kasus yang sudah dianalisis sebelum kelas dimulai. Kelompok yang tidak presentasi memberikan pertanyaan dan tanggapan atas analisis kasus yang dipresentasikan. (70%)  U: Klarifikasi dari dosen	7.5%	Mahasiswa mampu menulis esai Decision Scenario	Ellet: Ch 8-9



					terhadap presentasi yang dilakukan (20%)			
8	B3	Kasus 6: Data Analytics at DBS Group Audit  Menulis Esai Decision Scenario Cases	Case-Based Learning	3 x 50 menit	O: Pengantar oleh pengajar tentang kasus yang akan dipresentasikan dan proses presentasi (10%)  L: Presentasi kelompok terkait kasus yang sudah dianalisis sebelum kelas dimulai. Kelompok yang tidak presentasi memberikan pertanyaan dan tanggapan atas analisis kasus yang dipresentasikan. (70%)  U: Klarifikasi dari dosen terhadap presentasi yang dilakukan (20%)	7.5%	Mahasiswa mampu menulis esai tentang Evaluation Scenario	Ellet: Ch 10
9	B3	Kasus 7: Quincy Apparel (A)  Menulis Esai Problem Scenario Case	Case-Based Learning	3 x 50 menit	O: Pengantar oleh pengajar tentang kasus yang akan dipresentasikan dan proses presentasi (10%)  L: Presentasi kelompok terkait kasus yang sudah dianalisis sebelum kelas dimulai. Kelompok yang tidak presentasi memberikan pertanyaan dan tanggapan atas analisis kasus yang dipresentasikan. (70%)  U: Klarifikasi dari dosen	7.5%	Mahasiswa mampu menulis problem scenario cases	Ellet: Ch 11

					terhadap presentasi yang dilakukan (20%)			
10	B4	Kasus 8: Oprah!  Refleksi Diri	Case-Based Learning	3 x 50 menit	O: Pengantar oleh pengajar tentang kasus yang akan dipresentasikan dan proses presentasi (10%)  L: Presentasi kelompok terkait kasus yang sudah dianalisis sebelum kelas dimulai. Kelompok yang tidak presentasi memberikan pertanyaan dan tanggapan atas analisis kasus yang dipresentasikan. (70%)  U: Klarifikasi dari dosen terhadap presentasi yang dilakukan (20%)	5%	Mahasiswa mampu membuat refleksi diri	-
11	B2	Kasus 9: Brussels and Bradshaw  Refleksi Diri dan Menulis Jurnal Mingguan	Case-Based Learning	3 x 50 menit	O: Pengantar oleh pengajar tentang kasus yang akan dipresentasikan dan proses presentasi (10%)  L: Presentasi kelompok terkait kasus yang sudah dianalisis sebelum kelas dimulai. Kelompok yang tidak presentasi memberikan pertanyaan dan tanggapan atas analisis kasus yang dipresentasikan. (70%)  U: Klarifikasi dari dosen	5%	Mahasiswa mampu menulis komponen refleksi diri dan refleksi diri pada laporan magang	Pedoman Magang

					terhadap presentasi yang dilakukan (20%)			
12	UJIAN AKHIR SEMESTER							

\*) O : Orientasi  
L : Latihan  
U : Umpan Balik

#### IV. Rancangan Tugas dan Latihan

Minggu Ke	Nama Tugas	Sub-CPMK	Penugasan	Ruang Lingkup	Cara Pengerjaan	Batas Waktu	Luaran Tugas yang Dihasilkan
3	Analisis Kasus	B3	Mahasiswa membuat analisis atas kasus yang diberikan oleh pengajar.	Kasus 1: A Tattle Tale?	Mahasiswa menganalisis kasus yang diberikan oleh pengajar. Kelompok dibuatkan oleh tim pengajar. Kelompok diminta mendiskusikan kasus berdasarkan pertanyaan dan mempresentasikan hasilnya. Di akhir sesi akan diberikan peer assessment baik untuk individu maupun kelompok.	1 Minggu	Makalah Analisis Kasus
4	Analisis Kasus	B2	Mahasiswa membuat analisis atas kasus yang diberikan oleh pengajar.	Kasus 2: iGrow Indonesia: A Journey towards Sustainable Agriculture 4.0	Mahasiswa menganalisis kasus yang diberikan oleh pengajar. Kelompok dibuatkan oleh tim pengajar. Kelompok diminta mendiskusikan kasus berdasarkan pertanyaan dan mempresentasikan hasilnya. Di akhir sesi akan diberikan peer assessment baik untuk individu maupun kelompok.	1 Minggu	Makalah Analisis Kasus
5	Analisis Kasus	B2	Mahasiswa membuat analisis atas kasus yang diberikan oleh pengajar..	Kasus 3: The Perils and Pitfalls of Leading Change	Mahasiswa menganalisis kasus yang diberikan oleh pengajar. Kelompok dibuatkan oleh tim pengajar. Kelompok diminta mendiskusikan kasus berdasarkan pertanyaan dan mempresentasikan hasilnya. Di akhir sesi akan diberikan peer assessment baik untuk individu maupun kelompok.	1 Minggu	Makalah Analisis Kasus
6	Analisis Kasus	B2	Mahasiswa membuat analisis atas kasus yang diberikan oleh pengajar.	Kasus 4: Pascal Press – Crowdfunding a New Coffee Revolution	Mahasiswa menganalisis kasus yang diberikan oleh pengajar. Kelompok dibuatkan oleh tim pengajar. Kelompok diminta mendiskusikan kasus berdasarkan	1 Minggu	Makalah Analisis Kasus

					pertanyaan dan mempresentasikan hasilnya. Di akhir sesi akan diberikan peer assessment baik untuk individu maupun kelompok.		
7	Analisis Kasus	B3	Mahasiswa membuat analisis atas kasus yang diberikan oleh pengajar.	Kasus 5: Shrimp on Smartphones? (Case A)	Mahasiswa diminta menulis essay secara individu. Esai akan dievaluasi dan didiskusikan dalam kelompok di kelas.	1 Minggu	Makalah Analisis Kasus
8	Analisis Kasus	B3	Mahasiswa membuat analisis atas kasus yang diberikan oleh pengajar.	Kasus 6: Data Analytics at DBS Group Audit	Mahasiswa diminta menulis essay secara individu. Esai akan dievaluasi dan didiskusikan dalam kelompok di kelas.	1 Minggu	Makalah Analisis Kasus
9	Analisis Kasus	B3	Mahasiswa membuat analisis atas kasus yang diberikan oleh pengajar.	Kasus 7: Quincy Apparel (A)	Mahasiswa diminta menulis essay secara individu. Esai akan dievaluasi dan didiskusikan dalam kelompok di kelas.	1 Minggu	Makalah Analisis Kasus
10	Analisis Kasus	B3	Mahasiswa membuat analisis atas kasus yang diberikan oleh pengajar.	Kasus 8: Oprah!	Mahasiswa menganalisis kasus yang diberikan oleh pengajar. Kelompok dibuatkan oleh tim pengajar. Kelompok diminta mendiskusikan kasus berdasarkan pertanyaan dan mempresentasikan hasilnya. Di akhir sesi akan diberikan peer assessment baik untuk individu maupun kelompok.	1 Minggu	Makalah Analisis Kasus
11	Analisis Kasus	B4	Mahasiswa membuat analisis atas kasus yang diberikan oleh pengajar.	Kasus 8: Brussel and Bradshaw	Mahasiswa menganalisis kasus yang diberikan oleh pengajar. Kelompok dibuatkan oleh tim pengajar. Kelompok diminta mendiskusikan kasus berdasarkan pertanyaan dan mempresentasikan hasilnya. Di akhir sesi akan diberikan peer assessment baik untuk individu maupun kelompok.	1 Minggu	Makalah Analisis Kasus



## V. Kriteria Penilaian (Evaluasi Hasil Pembelajaran)

Bentuk Evaluasi	Sub-CPMK	Instrumen/ Jenis Asesmen	Frekuensi	Bobot Evaluasi (%)
Makalah Analisis Kasus	B1, B2, B3, B4	Kasus	6	20
Essai Individu	B3	Borang Penilaian Essai	3	10
Presentasi Kelompok	B1, B2, B3, B4	Borang Penilaian Presentasi	9	20
Ujian Tengah Semester	B1, B2	Soal Esai	1	25
Ujian Akhir Semester	B2, B3, B4	Take Home	1	25
<b>Total</b>				<b>100</b>

### Rubrik:

#### Rubrik Penilaian Makalah Analisis Kasus

Rentang Nilai	Keterangan
60-69	Apabila analisis kasus tidak komprehensif, terdapat banyak kesalahan penerapan ketentuan dalam analisis kasus, serta terdapat banyak kesalahan dalam penggunaan tata bahasa Indonesia.
70-79	Apabila analisis kasus kurang komprehensif, terdapat cukup banyak kesalahan penerapan ketentuan dalam analisis kasus, serta terdapat cukup banyak kesalahan dalam penggunaan tata bahasa Indonesia.
80-89	Apabila mahasiswa mampu menganalisis kasus secara komprehensif, terdapat beberapa kesalahan penerapan ketentuan dalam analisis kasus, serta terdapat beberapa kesalahan dalam penggunaan tata bahasa Indonesia.
90-100	Apabila mahasiswa mampu menganalisis kasus secara komprehensif, menerapkan ketentuan yang tepat dalam analisis kasus (atau terdapat sangat sedikit kesalahan dalam penerapan ketentuan), serta menulis makalah dengan tata bahasa Indonesia yang baik dan benar (atau terdapat sangat sedikit kesalahan dalam penggunaan tata bahasa Indonesia).

#### Rubrik Penilaian UTS dan UAS

Rentang Nilai	Keterangan
0-54	Apabila mahasiswa menjawab soal ujian dengan kurang baik atau buruk dalam hal: (1) konsep dan teori, (2) penerapan peraturan, serta (3) analisis kasus.
55-69	Apabila mahasiswa dapat menjawab soal ujian dengan agak cukup baik dalam hal: (1) konsep dan teori, (2) penerapan peraturan, serta (3) analisis kasus.
70-79	Apabila mahasiswa dapat menjawab soal ujian dengan cukup baik dalam hal: (1) konsep dan teori, (2) penerapan peraturan, serta (3) analisis kasus.
80-89	Apabila mahasiswa dapat menjawab soal ujian dengan baik dalam hal: (1) konsep dan teori, (2) penerapan peraturan, serta (3) analisis kasus.
90-100	Apabila mahasiswa dapat menjawab soal ujian dengan sangat baik dalam hal: (1) konsep dan teori, (2) penerapan peraturan perpajakan, serta (3) analisis kasus.

**Rubrik:**

## Presentasi

- Nilai 90 – 100: apabila mahasiswa dapat mempresentasikan jawabannya menggunakan Bahasa Indonesia yang tepat, penjelasan yang dapat dipahami, menguasai materi, bahasa tubuh yang baik.
- Nilai 80 – 89: apabila mahasiswa dapat mempresentasikan jawabannya dengan penjelasan yang dapat dipahami, menguasai materi, bahasa tubuh yang baik.
- Nilai 60 – 80: apabila mahasiswa dapat mempresentasikan jawabannya dengan penjelasan yang dapat dipahami dan bahasa tubuh yang baik.





UNIVERSITAS INDONESIA

FACULTY OF ECONOMICS AND BUSINESS

**UJIAN TENGAH SEMESTER**

**GENAP 2018/2019**

**Metode Analisis Kasus Akuntansi dan Bisnis**

**Selasa 26 Maret 2019**

Sifat ujian : Open Ellet book only

Waktu ujian : 2 Jam

LO:

- a) able to identify case situations
- b) able to analyze cases
- c) Able to demonstrate to justify an argument or solution with supporting evidence/relevant references
- d) able to recommend alternative solutions/decisions/bottom line evaluations

Dengan menggunakan kasus **When and Who to Tell: The Long Goodbye** terlampir:

1. Rumuskan pilihan-pilihan keputusan yang dapat diambil oleh Stephen Gossamer (25%)
2. Jelaskan kriteria-kriteria yang perlu diperhatikan oleh Gossamer dalam mengambil keputusan dengan mengikuti tahapan analisis kasus yang telah saudara pelajari. (25%)
3. Lakukan analisis atas keputusan yang paling tepat dengan didukung bukti atau referensi yang relevan (25%)

4. Berikan rekomendasi kepada Gossamer, baik yang bersifat sangat jangka pendek dan yang bersifat jangka yang lebih panjang (25%)



**PROGRAM STUDI S1 AKUNTANSI**  
**FAKULTAS EKONOMI DAN BISNIS**  
**UNIVERSITAS INDONESIA**

**UJIAN AKHIR SEMESTER**  
**SEMESTER GENAP TAHUN 2018/2019**  
**METODE ANALISIS KASUS AKUNTANSI DAN BISNIS**

Dosen : Tim Dosen  
Sifat Ujian : **TAKE HOME TEST**  
Soal Dibagikan : Rabu, 22 Mei 2019  
Jawaban dikumpulkan : Kamis, 23 Mei 2019

**PETUNJUK Pengerjaan Soal**

1. Ujian Mata Kuliah ini berupa analisis terhadap **satu kasus**, dan **hanya ada satu soal**, kerjakan dengan sebaik-baiknya dengan menggunakan teori dan alat analisis yang telah anda pelajari.
2. Ujian bersifat **Take Home Test**, namun mahasiswa tidak diperkenankan untuk bekerja sama dengan mahasiswa yang lain. **Hindari tindakan plagiarism**. Jawaban (esai) mahasiswa akan diuji dengan **turnitin**. Apabila didapati kesamaan jawaban yang sangat signifikan pada dua atau lebih esai, maka nilai UAS untuk esai-esai tersebut akan diberikan **NOL**.
3. Kasus **diberikan pada hari Rabu tanggal 22 Mei 2019**
4. **Hardcopy** dari esai anda diharapkan dikumpulkan ke panitia ujian pada tanggal ujian yakni tanggal 23 Mei 2019 sesuai dengan jam pada jadwal ujian
5. **Softcopy** dari esai anda selambat-lambatnya di upload ke Scele kelas masing-masing selambat-lambatnya tanggal 23 Mei 2019 jam 21.00.

LO 1 able to argue and draw a conclusion on an issue based on supportive evidence

- a) able to identify problems (case situations)
- b) able to analyze problems (cases)
- c) Able to demonstrate to justify an argument or solution with supporting evidence/relevant references
- d) able to recommend alternative solutions/decisions/bottom line evaluations

LO 2 able to write a clear and concise essay/report

- e) able to use clear and precise language
- f) able to compose a formal business/academic writing

Anda diminta untuk melakukan analisis terhadap kasus “Satya Nadella at Microsoft: Instilling a growth mindset” terlampir; dan menuliskannya dalam bentuk Esai Studi Kasus/*Case Based Essay* dengan outline yang telah anda pelajari dalam Buku *The Case Study Handbook* (William Ellet, 2018, Harvard Business Review Press). Anda dianjurkan untuk mencari bahan bacaan tambahan untuk pemilihan kriteria maupun menambah bukti-bukti yang dibutuhkan.

Esai diharapkan diketik dengan ketentuan sebagai berikut: Ditulis dalam bahasa Indonesia yang baik dan benar, Font Times New Roman, 12, Justified, spasi 1.5. Format Hardcopy: Disertai Cover yang memuat identitas yang jelas dan satu halaman *statement of authorship*. Format softcopy: PDF.

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## WHEN AND WHO TO TELL: THE LONG GOODBYE

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*Peter Tingling and Jonathan Tingling wrote this case solely to provide material for class discussion. The authors do not intend to illustrate either effective or ineffective handling of a managerial situation. The authors may have disguised certain names and other identifying information to protect confidentiality.*

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*Version: 2016-09-20*

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On Friday, October 2, 2015, Stephen Gossamer was ecstatic. The Chartered Professional Accountant (CPA) recruitment drive had been gruelling, but the end result made it all the more satisfying. After nearly two years of networking and getting to know the CPA firms while they closely evaluated him—and which concluded with seemingly endless interviews—he had finally received job offers from all of his top choices. However, thrilled as he was with the result, he faced a whole new challenge: what approach should he take to deliver the news to his current employer, where he planned to stay until his start date?

Gossamer was employed by Tandescic Corporation (Tandescic), a privately held, mid-sized technology company, as a staff accountant. His new role in public accounting would start on September 15, 2016—nearly 11 months into the future. As an employee who had a job offer in hand with a start date well in the future, he wondered what his obligations were to his current employer, when he should tell his employer about his planned departure, how he could minimize the negative effects on his career and reputation, and how long he should, and would be able to, keep it a secret.

### EMPLOYEE DUTY AND THE ACCOUNTING PROFESSION

Offer letters with explicit codes of conduct had become widely adopted across organizations as varied as public libraries, not-for-profits, manufacturers, and banks, and were often formal or legal documents required as a condition of employment. Ranging in length from 1–20 pages and with varying levels of detail, such documents were meant to guide employee behaviour by prescribing expectations and appropriate conduct in areas such as harassment, use of company resources (including information), and the giving and receiving of gifts (see Exhibit 1). At some firms, particularly in white-collar and information-intensive industries, offer letters and codes of conduct often included an explicit fiduciary duty—a clause requiring the employee to act in the best interests of the employer. Gossamer had signed and agreed to adhere to a code of conduct when he started with Tandescic.

The federally chartered accounting profession (and associated regulatory body) was highly involved in the implementation of and compliance with financial standards such as the 2002 U.S. Sarbanes-Oxley Act—also known as the “Public Company Accounting Reform and Investor Protection Act” and commonly

referred to as Sarbanes–Oxley, Sarbox, or SOX—and Bill C198 in Canada—formally named “Keeping the Promise for a Strong Economy Act (Budget Measures).” As such, the profession placed an even higher level of importance on ethics. Violations of a high enough severity could cause Chartered Professional Accountants to forfeit their designations and ability to practice. In order for stakeholders consuming financial statements to rely on the information that public accountants were expressing opinions on, they had to trust that the independent accountants had behaved ethically and without bias through the course of the audit. If Gossamer’s actions were perceived to deceive Tandesic through his not opting to disclose his upcoming employment offer to start on work that included audit activities, many in the industry could interpret this behaviour as being ethically questionable.

## **CPA RECRUITMENT**

The process through which public accounting firms hired for entry-level full-time, co-op, and intern positions in auditing and tax was known as “CPA recruitment.” The “Big Four” and smaller national and regional firms all coordinated efforts to standardize hiring practices, and the most recent recruiting cycle had run from December 2014 through October 2015. The recruitment drive consisted of formal networking events, socials, and informal meetings with firm representatives in which students and firms mutually assessed fit. Through the summer, there were approximately five networking events planned for students at Gossamer’s school, which all firms attended, culminating in the “Super Day,” which took place over the final weekend before applications were due. The Super Day was the last chance to make an impression before applications were due. It was attended by students from all schools in the region, as well as each firm hiring students.

There were approximately 2,000 students being recruited for approximately 300 positions, including full-time, internship, and co-op positions. Because the recruitment process was so intensively competitive, students who had not been successful in prior years would often participate for a second or third time.

Many of the networking events took place in the evening, so Gossamer could attend without it affecting his work at Tandesic. In addition, through the spring and summer, Gossamer would often schedule one-on-one meetings with employees and hiring managers at prospective firms over his lunch, although these meetings would often extend past an hour. Tandesic had a flexible policy for start and finish times, and employees did not adhere to a strict time limit for lunch, which was favourable to Gossamer’s situation.

On September 10, 2015, applications were due to each respective firm, and students were invited for on-campus interviews followed by a second round of half-day, in-office interviews. Gossamer used his vacation time in order to take off the days when he had interviews scheduled. As most interviews were scheduled less than a week in advance, many of these vacation days were requested on short notice. By September 25, 2015, the interview period had closed, and by October 1, 2015, offers to students were extended, all with an acceptance deadline date of October 9, 2015. In general, most offers made for full-times hires were for a start date in September 2016, as many students were in their penultimate semesters and would begin full-time work after graduating.

## **THE EXISTING JOB**

In 2014 Gossamer participated in a recruitment for a public practice position but did not receive an offer that autumn. Afterward, on January 15, 2015, Gossamer was hired by Tandesic as a staff accountant. At that time, he was still a part-time student (although he went on to graduate in September 2015).

Gossamer enjoyed his work with Tandesic and had a high degree of respect for his manager and co-workers. However, he believed that in order to accelerate his career and gain more experience he needed to pursue articling with a public accounting firm for a wider breadth of work. His manager at Tandesic, a CPA with a background in auditing, was highly respected and well connected within the Vancouver accounting network. In Gossamer's 2015 performance review, which was completed in April 2015, he was rated as a medium- to high-performing employee, and he received an annual bonus pursuant to his rating.

Gossamer was confident that a different and more aggressive approach during his first attempt at the CPA process (while still attending university) would likely have resulted in receiving an offer after re-entering the accounting recruitment drive. However, by actively seeking employment that was in a similar industry and region, and then potentially accepting a job offer with a start date so far in advance, he risked his current employer finding out about his plans and reacting negatively and/or defensively. To the best of his knowledge, his managers at Tandesic were not aware that he had been involved in this year's recruitment process for a public accounting position and that, if successful, he intended to leave the firm.

### **THE JOB OFFER**

At the conclusion of the CPA recruitment process, Gossamer received multiple offers to start as an associate in auditing, with start dates ranging from four months to one year in the future. The offers with the larger and more competitive firms had start dates further into the future, and as he analyzed the offers, Gossamer was fairly certain he knew which one he would accept. The more pressing and uncertain issue, though, was when and what to tell his manager at his current job.

Discussing it briefly (and confidentially) with a few of his peers, Gossamer heard about several situations that concerned him. One applicant in a similar situation had told his current employer and was immediately fired with just two weeks' pay and then faced the prospect of 11 months of unemployment. Another candidate had not said anything to her current employer, but found herself in an awkward position when an audit manager she had interviewed with weeks earlier at a large public accounting firm was hired at her current firm to be her new manager. A third student that Gossamer knew had accepted a role to start at the public accounting firm that audited the bank he was currently working for, and the hiring partner at the audit firm had immediately informed the student's manager at the bank.

### **OBLIGATION TO DISCLOSE**

Gossamer knew that employees owed a duty of care to their employers, and letting his employer know about his plans to pursue a different path would be ideal for Tandesic. This would give the firm time to find an adequate replacement and not disrupt the business by leaving his responsibilities unmet for a lengthy period of time. With more time, Tandesic could better plan the transition. However, Gossamer knew that his role was fairly junior and that because he was not a key employee, Tandesic would likely not have difficulty finding a replacement.

When accepting his position with Tandesic, Gossamer had agreed to provide a minimum of two weeks' notice, although in many cases employees often gave more, and in the rare cases where less notice was provided, Tandesic had not held employees to the two-week period. Practically speaking, Gossamer thought that six to eight weeks would be an adequate amount of time for his current employer to hire an appropriate replacement, leaving enough time for overlapping training.

## THE DECISION

Analyzing the situation, Gossamer thought about his three options:

- Tell his manager immediately.
- Wait until four to six weeks prior to his new start date to disclose his departure.
- Pick a date between the two.

If he was to inform his employer at the current time, Gossamer felt he would be upholding his duty to his employer and following the most ethical path. However, Gossamer knew that to announce his intention to leave the firm too early might jeopardize the opportunity to take on additional responsibilities and projects or receive a performance bonus (which was discretionary for the employer and would likely not be granted to an employee with a pending departure). Further, he risked alienating his co-workers and manager by creating an awkward work environment in which other team members were aware of the transition far in advance.

Finally, and most significantly, he risked having his employment terminated by Tandesic, should it deem that his having “one foot out the door” was either a security risk to the business or an otherwise undesirable arrangement. He had to weigh his obligation to his employer against the need to maintain his current source of income until his start date with the new firm, especially given that if he was terminated it would be unlikely that he would be able to obtain short-term professional employment.

Gossamer needed to be considerate of information leakage. The longer he waited to tell his employer, the higher the likelihood was of someone at his current firm learning of his planned departure. Members of the accounting management team at Tandesic had all worked in public accounting and were well aware of how the recruiting process worked, having gone through it themselves in years prior. He knew that the accounting industry was relatively connected and insular and that it was possible that word of his plans could get back to his current employer. He would prefer to be the one to deliver the news to his manager himself, rather than his manager hearing it from a third party.

One of the public practice firms he had received an offer from performed the annual audit of Tandesic. During the Tandesic audit earlier in 2015, he had made connections with some of the audit staff and discussed his intention to participate in a recruitment drive for an audit position (although he had noted that the information was sensitive). The audit was performed from May through June 2015.

Looking long term, Gossamer hoped that he could continue to maintain a professional relationship with his manager following his departure. How he handled the situation would leave a lasting impression with his manager and with his future former co-workers and peers.



**EXHIBIT 1: SAMPLE OFFER LETTER**

We are pleased to offer you a full-time position as Staff Accountant, in the Finance Department at Tandestic Corporation ("Tandestic" or "Company"), based in Vancouver, British Columbia, on the following terms and conditions.

Attached you will find a Position Description, setting out your duties and responsibilities. The Company reserves the right to alter or add to your duties, or to require you to perform the duties of other positions, in order to accommodate the changing needs of the Company.

You are expected to perform the duties and responsibilities of this position faithfully, and to devote your full time and attention during your working hours to the business and interests of the Company. During your employment with the Company, you will not engage (directly or indirectly) in any employment, business or activity that could or does place you in a conflict of interest with the business or proposed business of the Company. **[You will not, without the Company's prior written consent, engage (directly or indirectly) in any other employment, business or occupation.]**

In this position, you will report to the Finance Manager. The effective start date of your employment will be January 30, 2015 ("Start Date").

You are scheduled to work from Monday to Friday inclusive. The hours of work may vary and be irregular in order to meet the objectives of employment. The Company reserves the right to alter your hours and days of work, temporarily or permanently, in order to accommodate the changing needs of the Company.

Your starting salary will be \$45,000. You are entitled to a total of three weeks of paid vacation annually, accrued in equal monthly instalments of 1.25 days. **[Vacation may be taken in accordance with the Company's Vacation Policy.] [The scheduling of vacation is subject to the Company's approval.]** You will also be eligible to participate in our standard employee benefits.

Your employment with the Company will be subject to an initial probationary period of three months. The Company reserves the right to extend this probationary period by up to a further three months, where necessary, to properly evaluate your suitability for the position. During the probationary period (including any extension), the Company reserves the right to terminate your employment at any time with or without notice, and with or without cause. If your employment is terminated during the probationary period (including any extension), then you will receive any statutory notice or pay in lieu of notice, benefit coverage, and vacation pay to which you were then entitled in accordance with the minimum requirements of applicable employment standards legislation. You will not be entitled to other pay in lieu of notice or compensation of any nature.

If you successfully complete the probationary period, from that point onward, salary and performance reviews will take place annually during a review period that is common to all employees of the Company. The amount and timing of any salary increases are wholly discretionary to the Company. The Company reserves the right to delay or refrain from awarding any salary increase, or to impose a freeze on salaries, or to limit the maximum increase that may be granted to employees.

If you wish to resign your employment, you are required to provide two weeks' prior written notice of the effective date of resignation. The Company reserves the right to waive all or part of any resignation notice period in excess of two weeks, in which case your resignation will take effect at the end of the reduced period. We also reserve the right to require you to immediately return all company property at any point during the resignation notice period, and to require you to refrain from attending the workplace during the remainder of the resignation notice period.

**EXHIBIT 1 (CONTINUED)**

In the event that the Company terminates your employment without cause following the completion of your probationary period, you will receive the following (inclusive of any entitlements you may have under applicable employment standards legislation): The Company will provide you with prior written notice of termination (or, at the Company's option, a lump sum payment of base salary in lieu of all or part of such notice), equal to the greater of:

- (i) **[2]** weeks, if you have been employed with the Company for less than one year;
  - (ii) **[2]** weeks per full year of completed service with the Company, capped at three months;
- or
- (iii) the statutory notice or pay in lieu and statutory severance (if any), to which you are then entitled in accordance with the minimum requirements of applicable employment standards legislation.

You will not be entitled to receive other notice or compensation in lieu of any nature, whether under contract, statute, common law, or otherwise.

The Company will not be obligated to provide notice or compensation in lieu if it had just cause to terminate your employment.

Upon the termination of your employment for any reason whatsoever, (i) any benefits coverage will remain in force (to the extent permitted under applicable Company insurance policies), for the minimum period prescribed under applicable employment standards legislation; and (ii) you will receive a pay out of accrued and unused vacation, calculated in accordance with the minimum requirements of applicable employment standards legislation.

It will be a condition of your employment with the Company that you adhere to all Company rules and policies. The Company reserves the right to revise, revoke, or introduce new rules and policies, as the Company may deem necessary from time to time, and you will also be required to abide by any changes in the rules and policies, once they come into effect.

It is a condition of your acceptance of this offer that you sign the attached Confidentiality, Ownership of Proprietary Property, and Non-Solicitation Agreement, the terms of which form part of the terms and conditions of this offer.

This letter (inclusive of the attachments) constitutes the entire agreement between the Company and yourself with respect to your employment. No other representations, negotiations, or conditions, either verbal or written, shall be of any force or effect except as expressly agreed upon in writing by us.

If any provision of this letter agreement is determined to be invalid or unenforceable in whole or in part, such invalidity or unenforceability shall attach only to such provision or part thereof and the remaining part of such provision and all other provisions hereof shall continue in full force and effect.

This offer of employment, once accepted by you, will constitute an employment agreement made under, governed by, and construed in accordance with the law of the Province of British Columbia and the federal laws of Canada applicable in the Province of British Columbia.

**EXHIBIT 1 (CONTINUED)**

To indicate your acceptance of this offer of employment, you are required to return to the attention of the Company the enclosed duplicate copy of this letter, with the following dated, signed, and (where indicated) witnessed:

1. the Acknowledgement and Agreement;
2. the Authorization to Deduct, Set-Off and Retain; and
3. the Confidentiality, Ownership of Proprietary Property and Non-Solicitation Agreement

Please retain the other copy of this letter for your personal records.

We encourage you to review this offer of employment with legal counsel but at your own expense. In order to provide you with appropriate time, please return an executed copy of this employment offer package by 5 p.m. on January 10, 2015. If we have not received the signed documents by that time (unless we have agreed in writing to extend the deadline for acceptance), this offer will become null and void.

Should you accept this offer of employment, on your Start Date you are requested to please bring your social insurance number and, for automatic payroll deposit purposes, a void cheque for your personal chequing account. You will be provided with a brief orientation session, during which the facilities, security, and payroll issues will be reviewed with you.

Tandescic highly values our employees and their contribution to the Company. We hope you will choose to join our growing team and contribute to its continued success.

Sincerely,

Tandescic Corporation

By: \_\_\_\_\_  
Name:  
Title:

**ACKNOWLEDGEMENT AND AGREEMENT**

I, Stephen Gossamer, hereby acknowledge that I have read and reviewed this letter (inclusive of the attachments), and any documents enclosed. I have been given the opportunity to review these documents with legal counsel in order to ensure that I clearly understand the terms and conditions of my employment with Tandescic.

**EXHIBIT 1 (CONTINUED)**

I hereby represent to Tandesic that I am not under any contractual obligation that prevents me from accepting this offer of employment or from abiding by the terms and conditions of my employment with the Company. Further, I am legally entitled to work and live in Canada.

I hereby accept this offer of employment.

Dated at \_\_\_\_\_, this \_\_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Witness Signature

\_\_\_\_\_  
Employee Name (please print)

\_\_\_\_\_  
Witness Name (please print)

**AUTHORIZATION TO DEDUCT, SET OFF, AND RETAIN**

In consideration of accepting this offer of employment from Tandesic Corporation ("Tandesic"), I hereby expressly authorize and direct Tandesic to deduct, set off, and/or retain from any sums owing by Tandesic to me for wages or any other compensation of any nature (including but not limited to any amounts owing pursuant to applicable employment standards legislation, contract or otherwise) the following sums (the "Authorized Deduction"), upon the cessation of my employment with Tandesic for any reason whatsoever (and regardless of the circumstances of such cessation):

- (a) **Travel Advances:** an amount sufficient to satisfy any repayment obligation owed by me in respect of any travel advance then outstanding;
- (b) **Promissory Note:** an amount sufficient to satisfy any repayment obligation owed by me in respect of any Promissory Note then outstanding;
- (c) **Unearned or Recoverable Incentives, Commissions, Overrides Draws or Bonuses:** an amount sufficient to satisfy any repayment obligation owed by me in respect of any unearned or recoverable incentives, commissions, overrides, draws, or bonuses **[under the terms of any Tandesic Sales Compensation Plan]**;
- (d) **Security Pending Return of Equipment:** an amount equivalent to the replacement value of any Tandesic equipment or property that is then in my personal possession or control (the "Security Payment"); however, the Security Payment will be remitted to me by Tandesic if I return my equipment or property to Tandesic in good working order; and
- (e) **Excess Paid Sick or Vacation Leave:** an amount sufficient to satisfy any repayment obligation owed by me for an advance on wages, as a result of my use of paid sick leave or paid vacation in excess of my accrued entitlements.

I acknowledge that if there is any portion of any repayment obligations or Security Payment that remains owing after the Authorized Deduction (the "Shortfall"), I am liable to pay the Shortfall to Tandesic.

EXHIBIT 1 (CONTINUED)

Dated at \_\_\_\_\_, this \_\_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Witness Signature

\_\_\_\_\_  
Employee Name (please print)

\_\_\_\_\_  
Witness Name (please print)

Tandescic Corporation

CONFIDENTIALITY, OWNERSHIP OF PROPRIETARY PROPERTY, AND NON-SOLICITATION AGREEMENT

IN CONSIDERATION of the attached offer of employment with Tandescic Corporation ("Company") and other good and valuable consideration, the sufficiency of which is hereby acknowledged, Stephen Gossamer ("Employee") acknowledges and agrees that:

1. The Employee affirms and represents that the Employee is under no obligation to any former employer or any other person that is in any way inconsistent with this Agreement or the performance of employment responsibilities with the Company, and that the Employee will not disclose any confidential information of any former employer or any other party to the Company.

2. The Employee acknowledges and agrees that:

(a) any matter or thing in any manner related directly or indirectly to the Company's business or products, which the Employee may make, develop, or conceive during the period of employment with the Company, whether during or after working hours, alone or jointly with others, or using any Company property, in tangible and intangible form, including without limitation, inventions, discoveries, know how, techniques, software, hardware, designs, documentation, trade secrets, and other material regardless of the form or media on which such were stored (which collectively is referred to in this Agreement as "Proprietary Property"), is the sole property of the Company and the Employee shall have no rights in any Proprietary Property;

(b) the Employee undertakes to make a prompt and full disclosure of Proprietary Property to the Company; and

(c) at the request and expense of the Company, the Employee agrees at any time to do all acts necessary and sign all documentation necessary in order to confirm assignment of all rights in Proprietary Property to the Company and to enable the Company to apply, in its name, for registration of intellectual property rights and such other protections as the Company deems advisable, anywhere in the world.

**EXHIBIT 1 (CONTINUED)**

3. The Employee acknowledges that employment with the Company may provide the Employee access to proprietary and confidential information or trade secrets belonging to the Company, its customers, its suppliers, and other third parties (which collectively is referred to in this Agreement as "Confidential Information"). The Employee, both during and after employment with the Company, shall keep all Confidential Information and Proprietary Property confidential and shall not disclose or use any Confidential Information and Proprietary Property except in the course of carrying out authorized activities on behalf of the Company or except as expressly authorized by the Company in writing. The Employee may, however, use or disclose Confidential Information that:

(a) is or becomes public, other than through a breach of this Agreement;

(b) is known to the Employee prior to the date of this Agreement and with respect to which the Employee does not have any obligation of confidentiality; or

(c) is required to be disclosed by law, whether under an order of a court or government tribunal or other legal process, provided that the Employee informs the Company of such a requirement as soon as the Employee becomes aware of the requirement and in sufficient time to allow the Company to take such steps as are lawfully available to the Company to avoid or limit such disclosure by the Employee.

4. If during the course of employment with the Company, the Employee develops any Proprietary Property that is protected by copyright, the Employee hereby waives unconditionally any "moral rights," as contemplated by the Copyright Act or otherwise, the Employee may have in such work.

5. The Employee agrees that for a one-year period commencing upon the date of the cessation of the Employee's employment with the Company ("Cessation Date"), regardless of how that cessation occurs, the Employee will not directly or indirectly solicit for employment or advise or recommend to any person that an employer solicit for employment, any person who was employed or engaged by the Company as of the Cessation Date.

6. The Employee further agrees that for a one-year period commencing upon the Cessation Date, regardless of how that cessation occurs, the Employee will not directly or indirectly solicit business from any client or customer of the Company (including any potential client of the Company) that the Employee contacted, solicited, or served or about which the Employee received information, while employed by the Company at any time during the twelve months prior to the Cessation Date.

7. The Employee, both during and after employment with the Company, shall not make any unauthorized use of the Company's computer systems, communications networks, databases, or files. The Employee shall adhere to all Company policies regarding the use of such computer systems, communication networks, databases, or files.

8. Upon request by the Company, and upon the cessation of employment with the Company, regardless of how that cessation occurs, the Employee will forthwith deliver to the Company all originals and all copies of the Confidential Information and Proprietary Property, in whatever medium or form, that is then in the control or possession of the Employee. Both during and after employment with the Company, the Employee will not make or retain copies of the Confidential Information or Proprietary Property in the Employee's possession or control, for his or her own use, without the prior written authorization of the Company.

**EXHIBIT 1 (CONTINUED)**

9. The Employee's employment with the Company is and will continue to be subject to the terms and conditions of this Agreement, regardless of any changes to the Employee's position, compensation, or other terms of employment.

10. The Employee's sole and exclusive remedy for any breach of this Agreement by the Company is limited to monetary damages, and the Employee will not make any claim in respect of any rights to or interest in any Confidential Information or Proprietary Property. The Employee acknowledges that it would be difficult to compute the monetary loss to the Company arising from a breach or threatened breach of this Agreement by the Employee and that, accordingly, the Company will be entitled to specific performance, injunctive, or other equitable relief in addition to or instead of monetary damages.

11. The obligations set out in this Agreement are ongoing and will survive the cessation of the Employee's employment with the Company, regardless of how that cessation occurs, and may be enforced by the Company in a court of competent jurisdiction.

12. The Employee acknowledges that the Employee has been given the opportunity of seeking independent legal advice before signing this Agreement and has either done so, or has decided independently not to seek such advice. The Employee hereby authorizes the Company to notify the Employee's actual or future employers of the terms of this Agreement and the Employee's responsibilities hereunder.

IN WITNESS WHEREOF the Employee acknowledges that the Employee has read and executed this Agreement this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Witness Signature

\_\_\_\_\_  
Employee Name (please print)

\_\_\_\_\_  
Witness Name (please print)