

The University of Western Ontario
Aubrey Dan Program in Management and Organizational Studies
Management and Organizational Studies 3360 a (MOS 3360a)
Intermediate Accounting I
Course Outline S002
Summer Evening, 2010

FACULTY Ann Bigelow
 Lecturer
 SSC Room 2219
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TIMETABLE

Section	Day	Time	Building	Room
002	Tuesday Thursday	6:00-9:00	SSC	3028

OFFICE HOURS

Tuesday 4:00-5:00
Thursday 4:00-5:00
or by appointment

WEB SITE ADDRESS

<http://webct.uwo.ca/>

COURSE OBJECTIVES

The course objective is for students to understand the theory and concepts of financial accounting particularly in the areas of financial statements, revenue recognition, and current and long-term assets.

PREREQUISITE

Business 2257 and enrolment in MOS.

It is the student's responsibility for ensuring that course prerequisites have been completed or special permission from the Dean obtained. According to Senate regulation: "Unless prerequisites for this course or written special permission from your Dean to enroll in it, you will be dropped from this course and it will be deleted from your record. This decision may not be applied retroactively. There will be no adjustment to your fees in the event that you are dropped from a course for failing prerequisites."

TEXTBOOKS

1. Kieso, Weygandt, Warfield, Young, and Wiecek, Intermediate Accounting, Volume 1, 8th Canadian Edition, Wiley Publishing, 2007.

2. Kieso Study Guide, Volume 1, Eighth Canadian Edition, Wiley Publishing, 2007 (**optional**)

3. CICA Handbook available on the Social Science computer network

HANDLING OF THE COURSE

Class-Time: Class time will consist of lectures, problem solving and discussion.

Class discussion is encouraged so please be prepared for class by work

Solutions: Official solutions to the exercises, problems and writing assignments take will be made available on the course website after the relevant material is covered in

Self-Study Problems: Self-study problems will provide the student with the opportuni

3. Do as many problems as you need, to feel you have a good comprehension of the

This is not a course to register in if you are seeking an easy credit. For many students this course is a difficult one. Part of this difficulty stems from a challenging subject matter but the biggest difficulty comes from failing to devote enough effort to working with the material. Like calculus and other similar courses where no two problems look alike, it requires that you practice working with it ---over and over and over. You are unlikely to succeed by merely watching someone else "do accounting".

These observations have a number of implications for you and me. First, you will have many hours during, and after class working on the course. During class, you should ask questions whenever they arise and don't stop asking until you are satisfied that you understand the explanations. This class contains a lot of new vocabulary and concepts so be afraid to ask me for clarification or examples. After class, you should review both your notes and the suggested solutions to the assigned problems to improve your understanding. It is absolutely essential that you keep up with the assigned readings and end-of-chapter

In exchange for your hard work, you can expect the same from me. For example, expect to come to class with an organized outline for the day's topics. Expect me to enthusiastically answer any and all of your questions, either in-person during class and office hours, or via e-mail. Expect me to provide timely feedback on how well you understand the material.

EVALUATION

Assignment	10%	Due May 18 in class
Participation	15%	
Test #1	35%	May 28, 2010 - 5:30-7:00
Final Examination (June 13, 2010)	40%	June 13, 2010 - 1:00-4:00
	<u>100%</u>	

TESTS and ASSIGNMENTS

Only on the documented basis of illness or other extreme circumstance will students be permitted to write a make-up assignment or test. In the case of illness, a student must notify the instructor via telephone or e-mail (the date and time is recorded on both). The student must provide supporting documentation (see detailed documentation heading for acceptable documentation).

It is appropriate to advise your instructor in ADVANCE of the test or assignment due date.

Level	Description
0	Does not attend, or attends and is disruptive.
1	Attends class but does not contribute to the discussion.
2	Contributes by asking/answering questions, and making comments. Preparation for class is evident. Questions/comments are primarily factual in nature.
3	Demonstrates good preparation for class, contributing content-based questions and answers, but also offers insights and adds significant value to the discussion.

EXAMINATIONS

Students who fail to appear for an examination at the time set in the timetable will not be allowed to write the examination thus missed. Students should report this irregularity immediately to their Dean's office. They may, with the approval of the Chair of the Department concerned, petition the Dean for standing or permission to write a special examination. Petitions will be entertained only when they are submitted on compassionate grounds with supporting documents. See the current Western Academic Calendar.

POLICY ON SPECIAL EXAMINATIONS

- (1) Students with conflicts or students who are unable to write an exam based upon compassionate grounds (supported by appropriate documents), may apply in writing **prior** to the exam to their course lecturer to be excused.
- (2) Students involved with approved out-of-town university activities during the scheduled mid-term exam/test may apply to their course lecturer for special proctoring privileges to write the mid-term/test exam.
- (3) Students who are excused from the writing of the mid-term exam will have the appropriate percentage of marks transferred to the weighting of the marks for the final exam.

(1) It is the student's responsibility to submit his or her own original written material in courses in this program. See the current Western Academic Calendar, "Scholastic Offences" or <http://www.uwo.ca/univsec/handbook/appeals/scholoff.pdf>.

(2) For a description of the process to be followed for mark/grade appeals see your professor.

(3) The use of personal computers, or other hand held computing devices during examinations will not be permitted.

ADD/DROP DEADLINES

Friday, May 7, 2010
Friday, May 14, 2010

Last day to ADD a first term half course
Last day to DROP a first term half course without acader
penalty.