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## MOS 3360A Section – 001 Intermediate Accounting I Summer 2021 Course Syllabus

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### 1. Course Information:

#### 1.1 Class Location and Time:

Distance Studies/Online - Summer Evening

Zoom lectures - Thursday evenings, 6 – 9pm (EST)

#### 1.2 Contact Information:

Instructor: Kaylee Whitcroft

Office Hours: By appointment

Email: [kwhitcr@uwo.ca](mailto:kwhitcr@uwo.ca)

DAN Department of Management & Organizational Studies strives at all times to provide accessibility to all faculty, staff, students and visitors in a way that respects the dignity and independence of people with disabilities. Please contact the course instructor if you require material in an alternate format or if you require any other arrangements to make this course more accessible to you. You may also wish to contact Services for Students with Disabilities (SSD) at 519-661-2147 for any specific question regarding an accommodation.

More information about “Accessibility at Western” is available at: <http://accessibility.uwo.ca>

### 2. Calendar Description

#### 2.1 Course Description:

Theory and concepts of financial accounting with particular emphasis on financial statements, revenue recognition, and current and long-term assets.

Antirequisite(s): Business Administration 4417A/B

Prerequisite(s): Business Administration 2257 and enrollment in 3rd or 4th year of BMOS or Music Administrative Studies (MAS).

#### 2.2 Senate Regulations

Senate Regulations state, “unless you have either the requisites for this course or written special permission from your Dean to enroll in it, you will be removed from this course and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites.”

This regulation is in regard to the COURSES required.

**Students not in BMOS are permitted to enroll in up to 1.0 MOS courses, per the Academic Timetable.**

### 3. Textbook

Kieso, Weygandt, Warfield, Wiecek, and McConomy, Intermediate Accounting, Volume 1, 12th Canadian Edition, Wiley Publishing, 2019.

- Option 1: Western Bookstore
  - WileyPLUS Stand Alone, Volume 1 - \$89 (includes access to e-textbook, which expires after six months) ISBN: **9781119496540**  
Available at: <https://bookstore.uwo.ca/product/cebcodeid27530>
  
  - WileyPLUS with Loose Leaf Print Companion Set, Volume 1 - \$141.80  
ISBN: **9781119496519**  
Available at: <https://bookstore.uwo.ca/product/9781119496519>
  
- Option 2: Direct from WileyPLUS at <https://www.wileyplus.com/user-login/>
  - WileyPLUS Stand Alone, Volume 1 - \$89 (includes access to e-textbook, which expires after six months)
  - WileyPLUS with Loose Leaf Print Companion Set, Volume 1 - \$139
  - WileyPLUS with permanent access to e-textbook, Volume 1 - \$99

If you are registered in the Accounting module and plan to continue in Accounting, it is recommended you purchase either the hard copy of the textbook (Loose Leaf Print Set) or WileyPLUS with permanent access to the e-textbook.

CPA Canada Handbook: online access is available on campus through Western Libraries at the following link: <https://edu-knotia-ca.proxy1.lib.uwo.ca/>

### 4. Course Objectives and Format

The DAN Department of Management and Organizational Studies as a whole draws upon an evidence-based management approach. Evidence-based management is the systematic process of gathering evidence from multiple sources, critically appraising the evidence, and using that evidence in making and evaluating management decisions to improve organizational performance.

#### 4.1 Course objectives

This course provides students with a foundation in financial reporting. Students evaluate the appropriate treatment of accounting transactions associated with assets and revenue, apply accounting principles under Accounting Standards for Private Enterprises (ASPE) and International Financial Reporting Standards (IFRS), and prepare financial statements.

#### 4.2 Course format

*Online:* This course will be delivered online. As such, students must have a reliable internet connection and computer that is compatible with online learning and testing system requirements.

This course will use a remote proctoring platform for examinations to ensure tests are taken fairly in accordance with Western's policy on Scholastic Discipline for Undergraduate Students.

Computer requirements include:

- Operating system:
  - MAC: OSX Yosemite 10.10.5 or higher
  - PC: Windows 7, 8, or higher
- Processor / Ram:
  - MAC: Intel / AMD Processor, 2 GB RAM
  - PC: Dual-core 2.4 Ghz CPU, 2 GB RAM or better
- Web Browsers: Mozilla Firefox v20.0 or Higher Google Chrome v25.0 or higher
- Plug-ins: Javascript Enabled & Third Party Cookies Enabled
- Camera resolution: 800 x 600 resolution or better
- Internet connection: Cable Modem, DSL or better (300 kbps download, 250 kbps upload)

Content for each chapter will consist of slides, chapter readings, assigned practice questions, self study questions, and any additional resources provided by the instructor.

As this is an online course, a great deal of self-discipline and scheduling is required to stay on-top of course content. Students should anticipate approximately 6 to 8 hours of work per chapter.

*Class Time:* The scheduled class time will be used by the course instructor in a variety of ways to support your online learning. Class time may consist of lectures, group work, problem solving, and discussion. Please refer to your course OWL site for more details as to how the instructor plans to use the class time on a weekly basis.

*Assigned Questions:* Each week students will have assigned questions to apply what they have learned through the lectures and chapter readings. To perform well in this course, students must spend time completing accounting problems and reviewing the answers to check understanding.

*Self-Study Questions:* Self-study questions will provide the student with the opportunity to further practice the course material. The questions need not be submitted and will not be graded.

*Solutions:* Official solutions to the assigned and self-study questions will be made available on the course OWL site so that students can check their answers and review their understanding of the material. It is expected that students will attempt the question prior to reviewing the solution.

*WileyPLUS Homework Assignments:* Students will complete homework assignments for each chapter to check their understanding of the course material. It is highly recommended these are completed after the assigned questions have been attempted and debriefed. These assignments will be submitted and graded, and contribute to the student's final grade.

*Assignments and Examinations:* The assignments and examinations will test the student's comprehension of both the technical and conceptual aspects of the course.

Please note: This is not a course to register in if you are seeking an easy credit. For many students, this course is a difficult one. The difficulty arises from a challenging subject matter as well as failing to devote enough time to the course content, including completing chapter readings, working through accounting problems, and completing the homework assignments. Students will find that there is likely to be a direct correlation between the number of accounting problems prepared, the adequacy of debrief of those problems, review of chapter content, completion of the homework assignments, and the student's course grade.

## 5. Learning Outcomes

Upon successful completion of this course, students will be able to:

1. Understand the Canadian financial reporting environment.
2. Explain the components of a conceptual framework for financial reporting, and apply the conceptual framework.
3. Prepare financial statements: the Statement of Financial Position, the Statement of Financial Performance / Comprehensive Income, and the Statement of Retained Earnings.
4. Properly account for the issues associated with revenue recognition.
5. Assess the accounting issues associated with current and long-term assets, and apply the appropriate approach for recognition, measurement, presentation, and disclosure.
6. Use data analytics to ask and answer accounting questions.

## 6. Evaluation

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course. There are no exceptions to this. Extra assignments to improve grades will not be allowed. **Students MUST PASS the midterm and final exams in order to pass the course.**

Grades **will not be adjusted** on the basis of need. It is important for students to monitor their performance in the course. Remember: *You* are responsible for your grades in this course.

The DAN Department of Management and Organizational Studies has a grade policy which states that for courses in 3000 range, the class average must fall between 70% and 77% for all sections of a course taught by the same instructor. In very exceptional circumstances only, class averages outside this range may be approved by the Undergraduate Chair or Chair. Class averages are not grounds for appeal.

**Wiley Plus assignments (submitted weekly) = 15%**

**Midterm exam (Monday, June 21, 6-9pm) = 35%**

**Case assignment (due Friday, July 2, 9am) = 15%**

**Final exam (July 26 or 27 - scheduled by the Registrar) = 35%**

### 6.1 WileyPLUS Homework Assignment

The WileyPLUS homework assignments are an integral part of the learning process in this course, and are intended to supplement the lectures, chapter readings, and assigned practice problems. All students must register with WileyPLUS at <https://www.wileyplus.com/user-login> in order to qualify for the homework assignment marks. New users will create an account using their UWO email address; returning users can log in using their existing account. Refer to the course OWL site for further details on registering for a WileyPLUS account.

Homework assignments are to be completed **after** reading the chapter, attending the class, and completing the assigned practice questions to enhance the student's understanding of the course content. The deadline for each homework assignment is available in WileyPLUS and on the course OWL site.

### 6.2 Case Assignment

The case assignment will require students to research and analyze accounting issues using the CPA Handbook. The assignment will draw on the student's critical thinking, analytical, research, and writing skills. It is due no later than 9:00 am EST on Friday, July 2.

Students have the option to work individually or in pairs to complete the assignment. Beware of working in pairs and using material provided by other students without proper referencing - this will be considered cheating. **Plagiarism is a serious academic offence that can result in a penalty as severe as expulsion from the University.** Whenever you take an idea or a passage from another author, you must acknowledge your source by using quotation marks where appropriate, and by proper referencing such as footnotes and citations.

Assignments must be submitted through the Assignment tab on the course OWL site so that Turn It-In may be used to detect any plagiarism that may have occurred.

There will be **no make up** for the case assignment under any circumstance. If adequate documentation is received by the instructor (this documentation must be supplied by the Academic Counselling office), the case assignment will not be written, instead the 15% will be reallocated to the final exam, in which case the final exam will be worth 50% of the final grade.

### 6.3 Examinations

Exams may consist of a combination of multiple choice, short-answer questions, long answer problems, and written responses.

Exams are **closed book examinations. Dictionaries are NOT allowed into the examinations. Only non-programmable calculators will be allowed into the exams.** If you are unsure, please ask your professor to check your calculator.

Tests and examinations in this course will be conducted using both Zoom and the remote proctoring service, Proctortrack.

When Zoom is used for exam invigilation, you will be required to keep your camera on for the entire session, hold up your student card for identification purposes, and share your screen with the invigilator if asked to do so at any time during the exam. The exam session using Zoom will not be recorded.

Proctortrack will require you to provide personal information (including some biometric data). The session will be recorded. By taking this course, you are consenting to the use of this software. More information about remote proctoring is available in the Online Proctoring Guidelines at the following link:

<https://www.uwo.ca/univsec/pdf/onlineproctorguidelines.pdf>.

Completion of this course will require you to have a reliable internet connection and a device that meets the system and technical requirements for both Zoom and Proctortrack. Information about the system and technical requirements are available at the following links:

<https://www.proctortrack.com/tech-requirements/>,

<https://support.zoom.us/hc/en-us>.

**Electronic devices, including cell phones, smart watches, tablets, pagers, music players, and programmable calculators are NOT permitted during tests and exams.** Having one of these electronic devices during an examination is considered an academic offence, whether it is used or not. Having a cell phone in your possession during an exam, whether or not it is turned on, will result in an automatic grade of 0 for that examination. These rules will be strictly enforced as it is our responsibility to do everything possible to prevent cheating on examinations.

Students are responsible for material covered in the lectures, assigned chapters, and assigned problems. Exams will not be returned to students but may be discussed with the instructor.

## 7. Lecture and Examination Schedule

Please refer to the weekly course schedule and calendar on the course OWL site.

## 8. Student Responsibilities

Students should familiarize themselves with Western University Senate Regulations, please see: [http://www.uwo.ca/univsec/academic\\_policies/index.html](http://www.uwo.ca/univsec/academic_policies/index.html).

Material covered in lectures will not always be the same as material covered in the textbook. These two sources should be viewed as complimentary and not redundant. As such, students who want to do well in this course are **strongly encouraged** to attend lectures on a regular basis. Please note that the instructor will not be providing copies of lectures notes or overheads. Therefore, if you miss a lecture, you should try to obtain this material from another student.

### 8.1 Respect

Please act respectfully towards the classroom, the Professor and your fellow students. Acting respectfully means arriving on time, turning off phones, avoiding private discussions during lectures, refraining from viewing non-course material on your laptops, and cleaning up after yourself. Acting respectfully provides a better learning experience for everyone.

Private in-class discussions are distracting to students and the Professor. If other students are distracting your attention from the material, you should ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), please see the instructor.

Late arrivals are also distracting. Please arrive on time for classes.

### 8.2 No Recording of Classes

Students are not permitted to record any portion of a class, audio or video, without the prior written permission of the professor.

### 8.3 Copyright Notice

Lectures and course materials, including power point presentations, outlines, and similar materials, are protected by copyright. You may take notes and make copies of course materials for your own educational use. You may **not** record lectures, reproduce (or allow others to reproduce), post or distribute lecture notes, wiki material, and other course materials publicly and/or for commercial purposes without my written consent.

## 9. Exam Policies

- All exams are closed book.
- Electronic devices of any kind, including tablets, cell phones, smart watches, pagers, music players, and programmable calculators are NOT permitted during exams.
- Only non-programmable calculators are permitted during the exam.
- Cell phones cannot be used as a calculator.
- Dictionaries are not permitted during the exam.
- Have student identification ready.
- Nothing is to be on/at one's desk during an exam, except your computer.
- No other browsers or programs may be open while an exam is in progress.
- Students will be required to use ProctorTrack or other proctoring software.
- Do not wear baseball caps or any type of hat to exams.

## 10. E-mail Policies

The following policies apply to all emails between students and the Professor. Please respect the fact that the Professor receives hundreds of emails from students and must deal with those emails in a fair and organized manner. Unacceptable emails will receive a reply saying only "Please see Email Policies on the course outline".

### 10.1 UWO.CA Email Addresses Only

For privacy reasons, students must use their Western email accounts to contact the Professor. The Professor will not respond to emails from non-uwo.ca addresses (e.g. hotmail.com, gmail.com, etc.).

### 10.2 Subject Line Must Include Course and Section Number

The subject line of emails must contain the name or number of the course, and the section number in which the student is enrolled. The Professor teaches different courses and sections and cannot properly respond to questions if he does not know which course or section you are enrolled in.

### 10.3 Acceptable Emails

- questions about the course content or materials
- asking to set up an appointment to ask questions or review an exam
- notification of illness or other special circumstances
- providing constructive comments or feedback about the course

### 10.4 Unacceptable Emails

- questions that may be answered on OWL or on this course outline
- asking when grades will be posted
- asking what grade a student received
- asking where or when an exam is scheduled or the material covered on an exam
- requests for grade increases, extra assignments, or reweighting of course components

## 11. Attendance

It is expected that students will attend all classes online. The course instructor will not provide access to the lecture after it has been presented. Students are encouraged to obtain missed lecture notes from a fellow student.

### 11.1 Short Absences.

If you miss a class due to minor illness or other problems, check your course outlines for information regarding attendance requirements and make sure you are not missing a test or exam. Cover any readings and arrange to borrow the missed lectures notes from a classmate.

### 11.2 Extended Absences.

If you are absent more than approximately two weeks or if you get too far behind to catch up, you should consider reducing your workload by dropping one or more courses. The Academic Counsellors can help you to consider the alternatives. At your request, they can also keep your instructors informed about your difficulties.

## 12. Grade Fairness

Fairness requires that all students be treated equally and be evaluated using the criteria set out in this course outline. The evaluation criteria are based on actual achievement and not on how hard a student has tried.

Claims by students of an excellent academic history, good attendance record, need to obtain or maintain a scholarship, desire to be admitted to Ivey or graduate school, or other personal issues, cannot be used to justify a higher grade in the course or a reweighting of course components.

There is no extra work or assignments available for extra credit or to “make up” for a course component that was missed or performed poorly.

### **13. Posting of Grades**

Midterm exam grades will be posted on OWL once the grades are available. Final exam grades and final course grades are not posted on OWL and are available once they have been posted by the Registrar under “Academic Summary” at the Student Centre website.

### **14. University Policy Regarding Illness**

#### **14.1 Illness**

For details on University Policy and student responsibilities go to:

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/accommodation\\_illness.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/accommodation_illness.pdf)

The current Illness Policy is available here (subject to change):

[https://dan.uwo.ca/undergraduate/course\\_information/IllnessPolicy.pdf](https://dan.uwo.ca/undergraduate/course_information/IllnessPolicy.pdf)

#### **14.2 Make Up Examinations**

The student must write a make-up exam if the regularly scheduled exam is missed for reasons for which an SRA (non-final exams worth 30% or less) or adequate documentation is received by the instructor (this notice must be supplied by the Academic Counseling office).

The date and time of the make-up examination will be set by the instructor, who will communicate the date to the student.

If a student is unable to meet the scheduled make-up as agreed, then the student is responsible for obtaining new accommodations from Academic Counselling, and seeking a new make-up date with the instructor within a reasonable time frame.

### **15. University Policy on Cheating and Academic Misconduct**

Students are responsible for understanding the nature of and avoiding the occurrence of plagiarism and other academic offenses. Students are urged to read the section on Scholastic Offenses in the Academic Calendar. Note that such offenses include plagiarism, cheating on an examination, submitting false or fraudulent assignments or credentials, impersonating a candidate, or submitting for credit in any course without the knowledge and approval of the instructor to whom it is submitted, any academic work for which credit has previously been obtained or is being sought in another course in the University or elsewhere.

If you are in doubt about whether what you are doing is inappropriate, consult your instructor. A claim that "you didn't know it was wrong" will not be accepted as an excuse.

A copy of guidelines about how to avoid cheating can be obtained from the office of the Ombudsperson, Room 3135 WSSB, (519) 661-3573, [ombuds@uwo.ca](mailto:ombuds@uwo.ca).

Cheating on exams will not be tolerated; students are referred to the university policy on scholastic offenses. Looking at the test of another student, allowing another student to view your exam, or obtaining information about a test in advance are all examples of cheating.



Students found cheating will receive a zero (0%) on that exam. A number of safeguards will be employed to discourage cheating. For example, examination supervisors (proctors) of the tests may ask students to move to another seat during the exam, cover their paper, avert their eyes from other students' papers, remove baseball caps, etc. This is not meant as a personal affront nor as an accusation of cheating, rather as vigilant attempts at proctoring.

The penalties for a student guilty of a scholastic offense include refusal of a passing grade in the assignment, refusal of a passing grade in the course, suspension from the University, and expulsion from the University.

## 16. Procedures For Appealing Academic Evaluations

1. In the first instance, all appeals of a grade must be made to the course instructor (informal consultation).
2. If the student is not satisfied with the decision of the course instructor, a written appeal must be sent to the Undergraduate Chair: Student Affairs of the Department of Management and Organizational Studies.
3. If the response of the Undergraduate Chair is considered unsatisfactory to the student, he/she may then appeal to the Dean of the Faculty in which the course of program was taken.
4. Only after receiving a final decision from the Dean may a student appeal to the Senate Review Board Academic. A Guide to Appeals is available from the Ombudsperson's Office.

## 17. Support Services

### 17.1 Support Services

The Registrar's office can be accessed for Student Support Services at <http://www.registrar.uwo.ca>  
Student Support Services (***including the services provided by the USC listed here***) can be reached at: <http://westernusc.ca/your-services/>  
Academic Support and Engagement can be reached at: <http://academicsupport.uwo.ca>

Students who are in emotional/mental distress should refer to Health and Wellness at Western University: <https://www.uwo.ca/health/> for a complete list of options about how to obtain help.

### 17.2 Academic Concerns.

If you are in academic difficulty, it is strongly recommended that you see your academic counsellor.