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## MOS 3361A Intermediate Accounting II Fall 2020 Course Syllabus Section 001

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### 1. Course Information:

#### 1.1 Class Location and Time:

**Location:** Online using Zoom

**Time:** Thursday 9:30 am to 12:30 pm EST

#### 1.2 Contact Information:

**Instructor:** Christina Maco

**Office:** SSC room 4303

**Office Hours:** After class – online via Zoom

**Phone:** 661-2111 x80329

**Email:** [cmaco2@uwo.ca](mailto:cmaco2@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 particularly in the areas of current and long-term liabilities, shareholders' equity, employee benefits, and statement of cash flows.

3 lecture hours, 0.5 course

Prerequisite(s): MOS 2310A/B and MOS 3360A/B and enrolment 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 2, 12th Canadian Edition, Wiley Publishing, 2019.

- **Option 1: Western Bookstore**

- WileyPLUS Stand Alone, Volume 2 - \$89 (includes access to e-textbook, which expires after six months) **ISBN: 9781119497172**  
Available at: <https://bookstore.uwo.ca/product/cebcodeid27657>
- WileyPLUS with Loose Leaf Print Companion Set, Volume 2 - \$141.80  
**ISBN: 9781119497363**  
Available at: <https://bookstore.uwo.ca/product/9781119497363>

- **Option 2: Direct from WileyPLUS at <https://www.wileyplus.com/user-login>**

- WileyPLUS Stand Alone, Volume 2 - \$89 (includes access to e-textbook, which expires after six months)
- WileyPLUS with Loose Leaf Print Companion Set, Volume 2 - \$139
- WileyPLUS with permanent access to e-textbook, Volume 2 - \$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.

Refer to the course OWL site for further details.

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

Building on MOS 3360 Intermediate Accounting I, students evaluate the appropriate treatment of accounting transactions associated with liabilities and shareholders' equity, analyze accounting changes and errors, prepare financial statements, and evaluate other measurement and disclosure issues in financial reporting.

#### 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 problems, self-study problems, and any additional resources provided by the instructor.

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

*Class Time:* Classes will be conducted virtually via Zoom at the scheduled time and will NOT be recorded. 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. Class preparation is expected.

*Practice Problems:* 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 Problems:* Self-study problems will provide the student with the opportunity to further practice the course material. The problems 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.

*Discussion Forum:* For course related questions, students should first refer back to the course materials (textbook and lecture notes). If the student is not able to resolve their question, then the next step is to post their question in the discussion forum. It is encouraged students review the forum on a regular basis to enhance their learning and address other students' questions.

*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 problems have been attempted and debriefed. These assignments will be submitted and graded, and contribute to the student's final grade.

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

Mastery of intermediate accounting concepts will require considerable time reading the textbook and attempting assigned accounting problems. To perform well in this course, you must spend time completing accounting problems and checking the answers to check your understanding. To maximize your learning, you should make an honest attempt at the accounting problem before reviewing the solution. 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 preparing for class, working through accounting problems, and completing the weekly assignments. You will find that there is likely to be a direct correlation between the number of accounting problems you prepare, the adequacy of your debrief of those problems, your attendance in class, your completion of the weekly assignments and your course grade.

## 5. Learning Outcomes

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

1. Assess the accounting issues associated with the liabilities and shareholders' equity side of the Statement of Financial Position in order to determine the most appropriate approach to the recognition, measurement, presentation, and disclosure of these issues.
2. Account for income taxes, employee future benefits and leases.
3. Prepare two financial statements – the Statement of Shareholders' Equity and the Cash Flow Statement and communicate the results using the appropriate format.
4. Apply present value concepts to solve accounting problems.
5. Account for changes in accounting policy, estimates, and errors.
6. Apply full disclosure in financial reporting, specifically for related-party transactions and subsequent events.

## 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 to monitor your performance in the course. Remember: *You* are responsible for your grades in this course.

The DAN Department has a grade policy which states that for courses in the 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.

<u>Component</u>	<u>Date</u>	<u>Percentage of Course Grade</u>
WileyPLUS Assignments	weekly	15%
Assignment	Due on October 1, 2020 at 9:00 am EST	10%
Midterm Exam	October 15, 2020 (9:30 am to 12:30 pm EST)	35%
Final Exam	During the December 11-22 exam period (3.5 hours)	40%

### 6.1 WileyPLUS Homework Assignments

The WileyPLUS homework assignments are an integral part of the learning process in this course, and are intended to supplement the class discussion, 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** reviewing 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 Assignment

There will be one hand in assignment required for this course. The assignment will require students to research accounting issues and draw on the student's critical thinking, analytical, and writing skills. It is due no later than 9:00 am EST on Thursday, October 1, 2020.

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 using Word 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.

Any assignment received after the due date will result in a grade of zero (0).

### 6.3 Examinations

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

All exams are **closed book examinations. Dictionaries are NOT allowed into the examinations. Only non-programmable calculators (including financial calculators) will be allowed into the exams.** If you are unsure, please ask your instructor to check your calculator.

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

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 Proctortrack. Information about the system and technical requirements are available at the following links:

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

**Electronic devices of any kind (including cell phones, smart watches, tablets, pagers, music players, and programmable calculators) are NOT permitted at exams.** Having an electronic device on your person during an examination is considered an academic offence, whether you use it 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 class as well as the assigned chapters in the text. 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).

As this is an online course, students should understand the level of autonomy and self-discipline required to be successful in this course. Students should anticipate approximately 6 to 8 hours of work per chapter outside of class time.

Material covered in class may 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 class on a regular basis. Please note that the instructor will not be providing copies of their class notes. Therefore, if you miss a class, you should try to obtain this material from another student.

## 8.1 Online Etiquette

Some components of this course will involve online interactions. To ensure the best experience for both you and your classmates, please honour the following rules of etiquette:

- Please “arrive” to class on time.
- Please use your computer and/or laptop if possible (as opposed to a cell phone or tablet).
- Ensure that you are in a private location to minimize distractions, and protect the confidentiality of discussions and the privacy of your classmates.
- To minimize background noise, kindly mute your microphone for the entire class until you are invited to speak, unless directed otherwise.
- Please be prepared to turn your video camera off at the instructor’s request if the internet connection becomes unstable.
- Unless invited by your instructor, do **not** share your screen in the meeting.
- Only students using their UWO credentials will be permitted to access the class.

The course instructor will act as moderator for the class and will deal with any questions from participants. To participate please consider the following:

- If you wish to speak, use the “raise hand” function and wait for the instructor to acknowledge you before beginning your comment or question.
- Remember to unmute your microphone and turn on your video camera before speaking.
- Self-identify when speaking.
- Remember to mute your mic and turn off your video camera after speaking (unless directed otherwise).

General considerations of “netiquette”:

- Keep in mind the different cultural and linguistic backgrounds of the students in the course.
- Be courteous toward the instructor, your colleagues, and authors whose work you may be discussing.
- Be respectful of the diversity of viewpoints that you will encounter in the class and in your readings. The exchange of diverse ideas and opinions is part of the scholarly environment. “Flaming” is never appropriate.

Note that disruptive behaviour of any type during online classes, including inappropriate use of the chat function, is unacceptable. Students found guilty of Zoom-bombing a class or of other serious online offenses may be subject to disciplinary measures under the Code of Student Conduct.

## 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 course instructor.

At the instructor’s discretion, the remote learning sessions in this course may be recorded. The data captured during these recordings may include your image, voice recordings, chat logs and personal identifiers (name displayed on the screen). The recordings will not be available for students for download, however the recordings may be disclosed to students under special circumstances. Please contact the instructor if you have any concerns related to session recordings.

## 8.3 No Photos or Screenshots

This course has a NO PHOTOS and NO SCREENSHOTS policy. Students are not permitted to take pictures or screenshots of any of the course content or materials.

## 8.4 Copyright Notice

Lectures and course materials, including power point presentations, recorded lectures, solutions, assignments, exams, outlines, schedules, and similar materials, are protected by copyright. Faculty members are the exclusive owner of copyright in those materials they create. You may take notes and make copies of course materials for your own educational use. You may **not** record a class, reproduce (or allow others to reproduce), share, post or distribute class notes, slides, videos, solutions, forum discussions, assignments, exam materials, and other course materials publicly and/or for commercial purposes without the course instructor's 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 instructor. Please respect the fact that the instructor 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 instructor. The instructor 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 instructor 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
- 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 a student misses a class due to minor illness or other problems, it is the student's responsibility to check the course outline for information regarding attendance requirements and to make sure they are not missing a test or exam. Students are responsible for covering any readings and arrange to borrow the missed lectures notes from a classmate.

### 11.2 Extended Absences.

If a student is absent for more than approximately two weeks, has not engaged sufficiently in the course, or gets too far behind to catch up, the student should consider reducing their workload by dropping one or more courses. The Academic Counsellors can help students to consider the alternatives. At the student's request, they can also keep instructors informed about student 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/Academic\\_Consideration\\_for\\_absences.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/Academic_Consideration_for_absences.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 adequate documentation is received by the instructor (this documentation must be supplied by the Academic Counseling office).

The format of the make-up assessment may differ than the original examination format, and may be held in person.

The date and time of make-up examinations will be set by the course instructor, who will communicate the date to the student. The make-up exam for the midterm examination will be held at the end of the term. The make-up exam for the final examination will be determined at the end of the term.

If a student misses the scheduled make-up exam as agreed, then the student is responsible for obtaining new accommodations from Academic Counselling, the student will receive an INC as their grade for this course, and will write the make-up exam the next time the course is offered.

## 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, students may be asked to do a room scan, show the contents on their workspace, refrain from using the washroom during the exam, 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/>

Student Development Services can be reached at: <http://www.sdc.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.