



Fall/Winter 2024/25 Course Syllabus

MOS 3361A Section – 001 Intermediate Accounting II (In-Person)

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Office Hours: Online by appointment
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1. Course Information:

1.1 Class Location and Time:

In-Person – See Brightspace Classroom Site for details.

1.2 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.

Antirequisite(s): N/A

Prerequisite(s): MOS 2310A/B and MOS 3360A/B and enrolment in 3rd or 4th year of BMOS or Music Administrative Studies (MAS).

Unless you have either the requisites for this course or written special permission from your Dean's Designate (DAN Management Advisors) to enroll in it, you may 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.

1.3 Accessibility:

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.

Contact Academic Support & Engagement at <http://academicsupport.uwo.ca/> for information about Western's Accessible Education.

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

1.4 Land Acknowledgement:

We acknowledge that Western University is located on the traditional lands of the Anishinaabek, Haudenosaunee, Lūnaapéewak and Attawandaron peoples, on lands connected with the London Township and Sombra Treaties of 1796 and the Dish with One Spoon Covenant Wampum.

With this, we respect the longstanding relationships that Indigenous Nations have to this land, as they are the original caretakers. We acknowledge historical and ongoing injustices that Indigenous Peoples (e.g. First Nations, Métis and Inuit) endure in Canada, and we accept responsibility as a public institution to contribute toward revealing and correcting miseducation as well as renewing respectful relationships with Indigenous communities through our teaching, research and community service.

<https://indigenous.uwo.ca/initiatives/docs/indigenous-land-acknowledgment.pdf>

1.5 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 PREREQUISITE COURSES required.

2. Course Materials

Kieso, Weygandt, Warfield, Wiecek, and McConomy, Intermediate Accounting, Volume 2, 13th Canadian Edition, Wiley Publishing, 2022.

Western Bookstore

- Option 1: Loose-Leaf Print with WileyPLUS NextGen Card, Volume 2, **ISBN: 9781119780533**
- Option 2: WileyPLUS Stand Alone with access to the e-textbooks for the duration of the course, Volume 2, **ISBN: 9781119780533**

WileyPLUS Website

- WileyPLUS Stand Alone with permanent access to the e-textbook, Volume 2

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 Stand Alone with permanent access to the e-textbook.

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

All course material will be posted to OWL Brightspace: <https://westernu.brightspace.com/>. If students need assistance with OWL Brightspace, they can seek support on the [OWL Brightspace Help](#) page. Alternatively, they can contact the [Western Technology Services Helpdesk](#) online or by phone at 519-661-3800 or ext. 83800 for technical support. Current versions of all popular browsers (e.g., Safari, Chrome, Edge, Firefox) are supported with OWL Brightspace; what is most important is that you update your browser frequently to ensure it is current. All JavaScript and cookies should be enabled.

Students are responsible for checking the course OWL site (<https://westernu.brightspace.com/>) regularly for news and updates. This is the primary method by which information will be disseminated to all students in the class.

3. 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.

3.1 Course objectives

This course builds 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.

3.2 Course format

Class time: The scheduled class time will be used by the course instructor in a variety of ways to support the student's learning. Class time may consist of lectures, hands-on application, problem solving, group work, and discussion. Class discussion is expected so it is anticipated students are prepared for class.

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, it is highly recommended students complete these problems as each chapter is covered.

Self-study questions: Self-study questions will provide the student with the opportunity to further practice the course material and deepen their accounting knowledge.

Solutions: Official solutions to the assigned and self-study questions will be made available on the OWL Brightspace course site after the relevant material is covered by all sections. It is expected that students will attempt the question prior to reviewing the solution.

WileyPLUS homework assignments: Students will complete weekly homework assignments for each chapter to allow students to practice and check their understanding of the course material. 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 the accounting questions. To perform well in this course, it is highly recommended students complete the accounting problems and debrief their answers to check their understanding and deepen their accounting knowledge. To maximize learning, students should make an honest attempt at each accounting problem before reviewing the solution.

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. Students will find that there is likely to be a direct correlation between the number of accounting problems they prepare, the adequacy of their debrief of those problems, their attendance in class, their completion of the weekly assignments, and their course grade.

4. 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 to determine the most appropriate approach to the recognition, measurement, presentation, and disclosure of these issues.
2. Prepare two financial statements – the Statement of Shareholders' Equity and the Statement of Cash Flows – and communicate the results using the appropriate format.
3. Apply present value concepts to solve accounting problems.
4. Properly account for the issues associated with revenue recognition.
5. Account for changes in accounting policy, estimates, and errors.
6. Apply full disclosure in financial reporting, including segmented reporting and interim reporting.
7. Evaluate the impact on financial statements of related-party transactions and subsequent events.
8. Perform basic financial statement analysis.
9. Use data analytics to ask and answer accounting questions.

5. Evaluation

<u>Component</u>	<u>Weighting</u>
Participation	10%
WileyPLUS assignments	8%
Assignment	7%
Midterm exam	35%
Final exam	40%

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course to receive a passing grade in the course. There are no exceptions to this. Extra assignments to improve grades will not be allowed. **Students must pass the midterm and the final exam in order to pass the course.** To be eligible to write the final exam, students must pass the midterm exams

Students are responsible for material covered in the lectures, assigned chapters, and the assigned and self-study questions.

All exams are **closed book examinations. Notes, cheat-sheets, or any other physical aids other than calculators are NOT allowed for the examinations. Dictionaries are NOT allowed for the examinations.**

Only non-programmable and non-graphic calculators are allowed for the examinations. If the student is unsure, they are encouraged to ask the professor to check their calculator.

Electronic devices of any kind (including cell phones, smart watches, tablets, pagers, music players, and programmable calculators) are NOT permitted at examinations. If a student is found to have an electronic device, including a cell phone, on the person during an examination, it will be considered an academic offence AND will result in an automatic grade of zero (0) for that examination, whether the device is used or not, or whether it is turned on or not.

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 as well as the assigned chapters/sections in the text. Exams will not be returned to students but may be reviewed by contacting your instructor.

General information about missed coursework

Students must familiarize themselves with the *University Policy on Academic Consideration – Undergraduate Students in First Entry Programs* posted on the Academic Calendar:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf,

This policy does not apply to requests for Academic Consideration submitted for **attempted or completed work**, whether online or in person.

The policy also does not apply to students experiencing longer-term impacts on their academic responsibilities. These students should consult [Accessible Education](#).

For procedures on how to submit Academic Consideration requests, please see the information posted on the Office of the Registrar's webpage:

https://registrar.uwo.ca/academics/academic_considerations/

All requests for Academic Consideration must be made within 48 hours after the assessment date or submission deadline.

All Academic Consideration requests must include supporting documentation; however, recognizing that formal documentation may not be available in some extenuating circumstances, the policy allows students to make one Academic Consideration request **without supporting documentation** in this course. However, the following assessments are excluded from this, and therefore always require formal supporting documentation:

- Examinations scheduled during official examination periods
- Midterm Exams

When a student *mistakenly* submits their one allowed Academic Consideration request **without supporting documentation** for the assessments listed above or those in the **Coursework with Assessment Flexibility** section below, the request cannot be recalled and reapplied. This privilege is forfeited.

Evaluation Scheme for Missed Assessments

Each missed exam will be given a make-up opportunity.

When a student misses the Final Exam and their Academic Consideration has been granted, they will be allowed to write the Special Examination (the name given by the University to a makeup Final Exam). See the Academic Calendar for details (under [Special Examinations](#)), especially for those who miss multiple final exams within one examination period.

The date and time of the make-up examination will be determined by the department and the University Special Examination dates as outlined in the Academic Handbook:

https://www.uwo.ca/univsec/pdf/academic_policies/exam/definitions.pdf. The make-up exam will be held at [9:00am / 1:00pm] in SSC 4317.

First Term Half Course: January 12, 2025

If a student is unable to meet the scheduled make-up, 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. Students will be given another opportunity to write the make-up exams at a date and time determined by the instructor.

Essential Learning Requirements

Even when Academic Considerations are granted for missed coursework, the following are deemed essential to earn a passing grade.

- The completion of all course components to ensure that students demonstrate sufficient mastery of the learning outcomes. Requests made by students to miss an exam and to re-weight remaining exams will be denied given that this approach would not allow for the comprehensive assessment of all course materials.

Coursework with Assessment Flexibility

By policy, instructors may deny Academic Consideration requests for the following assessments with built-in flexibility:

Flexible Completion

Wiley Plus Assignment: This course has 10 quizzes, and the 8 quizzes with the highest marks are counted towards your final grade. Should extenuating circumstances arise, students do not need to request Academic Consideration for the first 2 missed quizzes. Academic consideration requests will be denied for the first 2 missed quizzes. Academic Consideration requests may be granted when students miss more than 2 quizzes, and these additional (3rd, 4th...) missed quizzes will be reweighted to the final exam.

Deadline with a No-Late-Penalty Period

Assignments: Students are expected to submit the course assignment by the deadline listed. Should extenuating circumstances arise, students do not need to request Academic Consideration and they are permitted to submit their assignment up to 48 hours past the deadline without a late penalty. Should students submit their assessment beyond 48 hours past the deadline, a late penalty of 5% per day will be applied. Academic Consideration requests may be granted only for extenuating circumstances that started before the deadline and lasted longer than the No-Late-Penalty Period of 48 hours.

Grades **will not be adjusted** on the basis of need. It is important for students to monitor their performance in the course. **Students are responsible for their 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

6. Lecture and Examination Schedule

Refer to the weekly course schedule and calendar on the OWL Brightspace course site.

7. Student Responsibilities

Students should familiarize themselves with Western University Senate Regulations, please see:

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.

7.1 Respect

Please act respectfully towards the classroom, the instructor 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 instructor. 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 your instructor.

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

7.2 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 instructor.

7.3 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 the written consent of your instructor.

8. Exam Policies

- All exams are closed book.
- Electronic devices of any kind, including laptops, tablets, cell phones, smart watches, musicplayers, and/or pagers are NOT permitted at exams.
- Only non-programmable non-graphic calculators are permitted during the exam.
- Cell phones cannot be used as a calculator.
- Dictionaries are NOT permitted during an exam.
- Students should bring their WesternONE card as identification to exams.
- Nothing is to be on/at one's desk during an exam except a pencil and/or pen, an eraser, a non-programmable non-graphic calculator (removed from its sleeve) and the individual's student card.
- Headphones and/or ear plugs are not permitted at exams.
- Do not wear baseball caps to exams

9. E-mail Policies

The following policies apply to all emails between students and the instructor. Please respect the fact that your 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".

9.1 UWO.CA Email Addresses Only

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

9.2 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 they do not know which course or section you are enrolled in.

9.3 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

9.4 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

10. Attendance

It is expected that students will attend all classes. The instructor does not provide access to lecture notes. Students are encouraged to obtain missed lecture notes from a fellow student.

10.1 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.

10.2 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.

11. 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.

You, the student, are responsible for the grades earned.

12. 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.

13. University Policy Regarding Illness, Absence and Accommodation

13.1 Illness

Students will need to provide a Student Medical Certificate if the absence is medical or provide appropriate documentation if there are compassionate grounds for the absence in question. Students are encouraged to contact their Faculty Academic Counselling office to obtain more information about the relevant documentation.

For privacy reasons, students should also note that individual instructors should not receive documentation directly from a student, whether in support of an application for consideration on medical grounds, or for other reasons. All documentation required for absences must be submitted to the Academic Counselling office of a student's Home Faculty.

For details on the Policy on Accommodation for Medical Illness, go to:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration.pdf

Students can download the Student Medical Certificate (SMC) here:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf

13.2 Accessible Education

Students with disabilities work with Accessible Education (formerly SSD) which provides recommendations for accommodation based on medical documentation or psychological and cognitive testing. The accommodation policy can be found here:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/Academic_Accommodation_disabilities.pdf

Students needing access to Accessible Education should register here:

http://academicsupport.uwo.ca/accessible_education/index.html

13.3 Religious Accommodation

When conflicts with a religious holiday that requires an absence from the University or prohibits certain activities, students should request an accommodation for their absence in writing to the course instructor and/or the Academic Advising office of their Faculty of Registration. This notice should be made as early as possible but not later than two weeks prior to the writing or the examination (or one week prior to the writing of the test).

Please visit the Diversity Calendars posted on our university's EDID website for the recognized religious holidays:

<https://www.edi.uwo.ca>.

14. University Policy on Cheating and Academic Misconduct

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, at the following Web site:

http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf

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.

The use of AI and translation tools in written work beyond a dictionary is not permitted unless permission is granted by the instructor for specific circumstances. Any work submitted must be the work of the student in its entirety unless otherwise disclosed. When used, any such AI or translation tool should be used ethically and responsibly, and students must cite or credit the tools used in line with the expectation to use AI as a tool to learn, not only to produce content.

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.

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.

15. 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 of the Department of Management and Organizational Studies.
3. If the response of the Undergraduate Chair is considered unsatisfactory to the student, they 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 Office of the Ombudsperson.

16. Support Services

16.1 Support Services

The Registrar's office provides you with information on services, courses, student finances, resources, latest news, as well as Student Central's hours of operation 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/services/>

Academic Support & Engagement can be reached at: <http://academicsupport.uwo.ca>

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

16.2 Academic Concerns.

If you are in academic difficulty, it is strongly recommended that you see your [academic counsellor](#).