



Western

DAN Department of Management
& Organizational Studies

**Faculty of
Social Science**

Fall/Winter 2026 Course Syllabus

MOS 4465A Section – 001/002

Advanced Accounting

Course Mode - In-Person

Instructor: Barry Hawn

Office: SSC 4405

Office Hours: Monday 1:00 – 3:00 pm

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1. Course Information:

1.1 Class Location and Time:

In-Person

Section 001: Monday 9:30 am – 12:30 pm UC 2110 (University College Building)

Section 002: Tuesday 1:30 pm – 4:30 pm SSC 3006 (Social Science Building)

See Brightspace Classroom Site for details

1.2 Course Description:

This course is an extension of Intermediate Accounting I and Intermediate Accounting II focusing on advanced financial accounting topics.

Antirequisite(s): Business Administration 4427A/B

Prerequisite(s): MOS 3361A/B and enrolment in 4th year of BMOS

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.”

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 (Ah-nish-in-a-bek), Haudenosaunee (Ho-den-no-show-nee), Lūnaapéewak (Len-ahpay- wuk) and Chonnonton (Chun-ongk-ton) Nations, 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 (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.

2. Course Materials

Required textbook: Modern Advanced Accounting In Canada (Edition 11E) Connect 360, Herauf, Mbagwu, Veenstra, 2025. McGraw Hill, ISBN 9781264458240. Students need to purchase this edition. Second-hand or older editions will not be sufficient. Cost: \$99.00.

The McGraw “Connect” online educational platform is **a required component** of this course and is included in the cost of the textbook.

Students may purchase a hardcopy of the textbook (along with access to Connect). The cost for this option is \$173.35. **The hardcopy is not required** but is an option for those students that prefer hardcopy textbooks.

Links to the textbook can be found here:

Section 001: <https://bookstore.uwo.ca/product/9781264458240>

Section 002: <https://bookstore.uwo.ca/product/9781264458240>

All course material will be posted to OWL: <https://westernu.brightspace.com/d2l/login>

Students are responsible for checking the course OWL site <https://westernu.brightspace.com/d2l/login> regularly for news and updates. This is the primary method by which information will be disseminated to all students in the class.

If students need assistance with the course OWL site, they can seek support on the [OWL Brightspace Help](#) page. Alternatively, they can contact the Western Technology Services Helpdesk. They can be contacted by phone at 519-661-3800 or ext. 83800.

3. Course Objectives and Format

The DAN Department of Management & Organizational Studies advances research and teaching that integrates the breadth of the social sciences with the depth of a disciplinary specialization to develop curious and strategic thinkers.

3.1 Course objectives

Upon successful completion of this course, students will:

1. Be able to navigate, read, understand and apply financial reporting guidance presented in the CPA Handbook.
2. Apply advanced financial reporting guidance and standards to complex transactions.

3. Analyze complex financial reporting issues by identifying relevant facts, evaluating appropriate accounting treatments, and determining their effects on the financial reporting of the organization.
4. Exercise professional judgement in situations involving ambiguity, alternative accounting treatments, estimates, in areas requiring interpretation of accounting standards.
5. Evaluate the financial reporting implications of accounting decisions, including their effects on the presentation and interpretation of financial information.
6. Apply basic data analytics techniques and tools to organize, analyze, and interpret financial information in support of accounting analysis and decision-making.

3.2 Course format

The course is scheduled as a series of 3-hour lectures. The lectures will be provided in person and **will not be recorded**.

Class time will consist of lectures, problem solving, discussion and in-class simulations. Class discussion is expected so **all students are expected to have completed all pre-class work, as listed on the weekly schedule, prior to coming to class.**

This course has a NO PHOTOS/NO RECORDING policy. Students are not permitted to take pictures, screenshots or videos of work done in class by the professor. Official solutions to the assigned problems will be made available on OWL after the relevant material is covered by all sections. You should take your own notes of solutions discussed in class.

Key Dates:

Wednesday September 9 - Classes begin

Thursday September 17 - last day to add course (last day to drop and not show up on transcript as WDN)

Wednesday September 30- National Day for Truth and Reconciliation (non instructional day - no classes, quizzes, assignments due. etc.)

Monday October 12- Thanksgiving Day

Reading week begins 6:00 pm Friday October 10 and ends 11:59 pm Sunday October 18

Monday November 30 - last day to withdraw from course without academic penalty (WDN on transcript)

Wednesday December 9 - last day of classes

Thursday December 10 - study day

December 11 to December 22 - final exam period

4. Learning Outcomes

During this course, students will gain a deeper understanding of various financial and non-financial reporting issues including, but not limited to:

1. Revenue Recognition
2. Assets Held for Sale & Discontinued Operations
3. NFPO and Public Sector Accounting
4. Investments in Equity Securities
5. Complex Financial Instruments
6. Joint Arrangements
7. Business Combinations & Consolidations
8. Foreign Currency Transactions
9. Foreign Currency Translations
10. Sustainability & Other Non- Financial Reporting

5. Evaluation

"Smartbook" Readings	= 5%
Pre-Class Questions via "Connect"	= 3%
In-Class Quizzes	= 8%
Data Analytics Assignments	= 9%
Midterm Exam (Friday, October 30, 5:00 pm)	= 35%
Final Exam (during examination period scheduled by the Registrar)	= 40%
Total	= 100%

"Smartbook" Readings

Students are expected to read the assigned sections of the textbook **prior** to attending the lecture. The assigned readings can be found on the weekly schedule posted on the course Brightspace page. Please refer to the sections of the weekly schedule titled, "Assigned Work – Prior to Class". 10 of 12 weeks have assigned readings (i.e. weeks 3 – 12). Students will be awarded 0.625% towards their final grade for each reading they complete. *This assessment has built-in flexible accommodation where only your best 8 out of 10 attempts will be counted towards your final grade. Therefore, undocumented absences cannot be used for this assessment.*

Please note that your professor can monitor who does and does not access the readings, and for how long the student engages with the material, through "Connect". For you to successfully attempt the readings and earn the 0.5% per attempt, a minimum of 20 minutes of reading time per assigned reading is required. Any student who reads the material for less than 20 minutes for a given assigned reading will receive a score of 0.

Any student who chooses to purchase a hardcopy of the textbook and thus not perform the readings through "Connect" will have the 4% assigned to this evaluation re-weighted to the final exam. Any student who is choosing to purchase the hardcopy of the textbook, and thus have these grades re-weighted to the final exam, must provide proof of purchase to the professor.

Pre-Class Questions via "Connect"

Students are expected to complete a small number of assigned questions (through "Connect") prior to attending the lecture. Please refer to the sections of the weekly schedule titled, "Assigned Work – Prior to Class". 10 of 12 weeks have assigned questions (i.e. weeks 3 – 12). Students will be awarded 0.375% towards their final grade for each reading they complete. *This assessment has built-in flexible accommodation where only your best 8 out of 10 attempts will be counted towards your final grade. Therefore, undocumented absences cannot be used for this assessment.*

Students may use any class materials they wish to answer these questions (i.e. slides, notes, textbook) but may not use AI or confer with anyone while answering.

In-Class Quizzes

Eight (8) quizzes will be done in class during weeks 2, 3, 4, 5, 6, 7, 8 and 11. These will be short quizzes done manually in class. Your best six (6) marks will be counted towards your final grade, with each counted quiz having a weighting of 1.33% towards your final grade. *This assessment has built-in flexible accommodation where only your best 6 out of 8 quizzes will be counted towards your final grade. Therefore, undocumented absences cannot be used for this assessment.*

Note: Quizzes will be administered at the start of class and will be short in duration. Therefore, all students are expected to be in their seat at the scheduled start time of class to begin the quiz. Students will not be given extra time to complete the quiz. Students must manage their schedule and travel time to class accordingly.

Data Analytic Assignments

Students are expected to complete and submit four (4) small data analytics assignments during the course (see weekly schedule). Your best three (3) marks will be counted towards your final grade, with each counted assignment having a weighting of 3% towards your final grade. *This assessment has built-in flexible accommodation where only your best 4 out of 4 assignments will be counted towards your final grade. Therefore, undocumented absences cannot be used for this assessment.*

Midterm Exam

A student is **not** permitted to use undocumented consideration for the midterm exam. Any student that misses the midterm exam, for any reason, **must receive official accommodation** from Academic Counselling before a make-up exam will be offered. These grades will not be re-weighted.

The midterm exam will be 3.0 hours in length and consist of multiple choice, short answer and case-based questions. The midterm exam will encompass the topics covered in Weeks #1 - #6. The midterm exam is a closed book examination. Dictionaries are NOT allowed into the examination.

Final Exam

The final exam will be 4.0 hours in length and consist of multiple choice, short answer and case-based questions. The final exam is cumulative and will encompass all the topics covered throughout the entirety of the course with most of the exam coverage focusing on the topics covered during Weeks #7 - #12. The final exam is a closed book examination. Dictionaries are NOT allowed into the examination.

Only non-programmable calculators will be allowed into the exams. If you are unsure, please ask your instructor. **Electronic devices of any kind (including cell phones, smart watches and calculators) are NOT permitted at exams.**

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.

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 4000 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.

5.1 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 (Defined by policy)
- Midterm Exam (Designated by the instructor as the one assessment that always requires documentation when requesting Academic Consideration)

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.

Students are entitled to **one makeup assessment opportunity** for a missed test/quiz, mid-term, or final exam supported by approved academic consideration. **No additional makeup opportunities will be provided**. Makeup assessments represent the final opportunity to complete a missed course assessment.

What happens if I miss a makeup assessment as a Social Science student or in a course offered by the Faculty of Social Science?

Students who miss a makeup assessment are not eligible for an additional makeup opportunity. Depending on their circumstances, they may:

1. Remain enrolled in the course and accept a grade of zero on the missed makeup assessment. Students should consult the course outline and calculate whether they can still achieve a passing grade in the course.
2. Withdraw from the course through Student Center before the published drop deadline. A course dropped before the deadline will result in a withdrawal (WDN) without academic penalty. Part-time students should consult the Registrar's Office refund schedule to determine whether a tuition refund is available. Students enrolled full-time in 4.0-5.0 courses are generally not eligible for tuition refunds when a course is dropped.
3. If the published drop deadline has passed and the missed makeup assessment is supported by appropriate documentation, students may submit their documentation through the Student Absence Portal to request a **WDN (withdrawal without academic penalty)**. Approval is not automatic and remains subject to Faculty review. Requests for a second makeup assessment will not be considered.

Students are encouraged to carefully consider their ability to complete a makeup assessment as scheduled, as no further opportunities to complete the missed work will be available.

5.2 Evaluation Scheme for Missed Assessments

If a student misses the midterm exam, and is granted Academic Consideration, they will be given an opportunity to write a makeup exam during the term.

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 for the missed final exam will be held **after the first Thursday in January following the beginning of classes**.

The date and time of the make-up examination will be set by the department, and the instructor will communicate the date to the student. If a student is unable to meet the scheduled make-up, then the student is responsible for obtaining new accommodation from Academic Counselling and seeking a new make-up date with the instructor. Only one makeup midterm exam will be made available during the term. If a student requiring a makeup, misses the scheduled makeup for any reason, they will have to write the midterm exam the next time the course is offered.

Essential Learning Requirements

A student must earn a **minimum combined average of 50%** across the in-class quizzes, midterm exam, and final exam to receive a passing grade in this course, as these assessments are the only instruments that validly measure mastery of the learning outcomes; Smartbook Readings and Pre-class Connect questions are **not** used for this purpose.

Any students failing to meet this requirement will receive an overall course grade of 45%, or their actual grade, whichever is lower.

6. Lecture and Examination Schedule

See Schedule on Brightspace

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.

Student Code of Conduct <https://www.uwo.ca/univsec/pdf/board/code.pdf>

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

IN-PERSON

- Bring student identification to exams.
- Nothing is to be on/at one's desk during an exam except a pencil, an eraser, and the individual's student card
- Do not wear baseball caps to exams
- Do not bring or wear smart watches, smart glasses, music players, cell phones, beepers, or ANY other electronic devices 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 (Adjust for Distance Studies, Blended or In-Person)

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 outline 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://uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf

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

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

13.2 Religious Accommodation

When conflicts with a religious holiday that requires an absence from the University or prohibits certain activities, students should request accommodation for their absence in writing to 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 of 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:

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

If computer-marked multiple-choice tests and/or exams will be given, and software might be used to check for unusual coincidences in answer patterns that may indicate cheating, the following statement must be added to course outlines: Computer-marked multiple-choice tests and/or exams may be Course Outlines subject to submission for similarity review by software that will check for unusual coincidences in answer patterns that may indicate cheating.

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. 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 may include a zero grade on the assessment, 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 via the DAN Help Portal. <https://help.sci.uwo.ca/servicedesk/customer/portal/10>
3. If the response of the Undergraduate Chair is considered unsatisfactory to the student, they may then appeal to the Associate Dean, Undergraduate 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>

Western is committed to reducing incidents of gender-based and sexual violence (GBSV) and providing compassionate support to anyone who is going through or has gone through these traumatic events. If you are experiencing or have experienced GBSV (either recently or in the past), you will find information about support services for survivors, including emergency contacts at the following website: https://www.uwo.ca/health/student_support/survivor_support/get-help.html
To connect with a case manager or set up an appointment, please contact support@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](#).