

# Huron Brief Course Outlines

Fall/Winter 2023-2024

**Course Title:** Introduction to Financial Accounting

**Course Number and Section**

MOS

2227A - 550

**Instructor Name(s):** Indira Major

**Instructor Email(s):** imajor3@uwo.ca

Disclaimer: Information in the brief course outline is subject to change. The syllabus posted on OWL is the official and authoritative source of information for the course.

**Course Description:**

This course is an integrated introduction to accounting principles and practices. It is designed to help students begin to understand accounting information, along with its uses and limitations. This course is to provide students with an integrated framework for preparing, analyzing, and interpreting financial statements. Students will understand why and how accounting principles are used to develop financial statements, learn basic analytical techniques, and gain a better understanding of the workings of an organization. The practical business applications accounting theory will be discussed, along with the methods accounting information is used for business decisions. This course is an integrated introduction to accounting principles and practices.

**Learning Outcomes:**

- The overall objective of this course is to develop your knowledge of, and your ability to use, financial accounting information. At the conclusion of this course you will be expected to:
- Prepare financial statements.
- Understand financial accounting concepts and the way concepts are applied in recording accounting information.
- Interpret financial statements and derive information to support decision-making.
- Be aware of the existence of alternative accounting treatments and the need to exercise judgment in deciding on the treatment appropriate in a specific situation.

**Textbooks and Course Materials:**

Financial Accounting, Canadian 8th Edition, Kimmel, Wiley.

MOS 2227A Workbook – This is a custom workbook that is available through the bookstore.

**Methods of Evaluation:**

Assignment	Due Date mm/dd/yy	Weight - %
Quiz		15%
Group Assignment		10%

<b>Assignment</b>	<b>Due Date mm/dd/yy</b>	<b>Weight - %</b>
Mid-term Exam		35%
Final Exam		40%

In solidarity with the Anishinaabe, Haudenosaunee, Lūnaapéewak, and Chonnonton peoples on whose traditional treaty and unceded territories this course is shared.