

Brief Course Outline

Course Title: MOS 3361A: Intermediate Accounting II

Course Number and Section

MOS

3361A 550

Instructor Name(s): Lauren Nicolaas

Instructor Email(s): Lnicolaa@uwo.ca

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

Course Description:

This course will cover the theory and concepts of financial accounting under both IFRS and ASPE with a focus on current and long-term liabilities, shareholders equity, employee benefits, and the statement of cash flows. This is a lecture style course that includes textbook readings, in-class lectures, and in-class group discussions and problem solving.

Learning Outcomes: one outcome per entry

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 (under both IFRS & ASPE accounting frameworks).

Account for income taxes, employee future benefits and leases.

Prepare two financial statements – the Statement of Shareholders' Equity and the Cash Flow Statement and communicate the results using the appropriate format.

Apply present value concepts to solve accounting problems.

Account for changes in accounting policy, estimates, and errors.

Textbooks and Course Materials:

14th edition of Intermediate Accounting Volume 2 (Kieso, Wygandt, Warfield, Wiecek, McConomy)

A 150-day ebook rental is \$52.00 + HST

There are other permanent purchase options.

Total cost of required course materials is estimated at \$52+ HST. This information is an estimate and is subject to change.

This information is presented in accordance with Ontario Bill 166.

Methods of Evaluation: one assignment per entry

Assignment	Due Date mm/dd/yy	Weight - %
Assignment - Case Study	October 2026	15
Midterm	November 9, 2026	35
Special Topics	TBA	5
Final Exam	December Exam Period	35
Contribution + Homework	Ongoing	10

Sunday, August 9, 2026

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For Textbooks and Course Materials (below), you are required to include the cost of each textbook or other learning material.

Note whether there are any restrictions that would prevent a student from using a second-hand copy. Here is some suggested text:

- Required textbook: [author, title, edition, publisher, date]. Cost: [insert amount].
 - Or include the weblink of the textbook’s publisher site that includes the cost information.
- Students need to purchase this edition. Second-hand or older editions will not be sufficient.
- OR Students are welcome to purchase second-hand or earlier editions of this textbook.
- This course has an optional field trip that costs [insert amount].
- This course has a required field component that costs [insert amount].

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