

Brief Course Outline

Course Title: Intermediate Accounting I

Course Number and Section: MOS 3360A 550

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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:

The course objective is for students to understand the theory, concepts and methods of financial accounting information particularly in the areas of financial statements, revenue recognition, long term investments and current and long-term assets. The procedures and practices under International Financial Reporting Standards (IFRS) and Accounting Standards for Private Enterprises will be applied to the various topics in corporate financial accounting and reporting.

Learning Outcomes:

Completing this course successfully enable the student to:

- Understand and apply conceptual framework in preparation of financial statements and exercise professional judgement in process of resolving the accounting issues.
- Understand and apply all presentation, measurement and disclosure requirements related to reporting financial performance and statement of financial position.
- Understand and apply all the presentation, measurement and disclosure requirements related to revenue recognition.
- Understand and apply all the presentation, measurement and disclosure requirement related to current assets, long term investments and tangible/intangible long-term assets.

Textbooks and Course Materials:

- Keiso, Weygandt, Warfield, Young, Wicek and McConomy Intermediate Accounting, Volume 1, 14th Canadian Edition.
 Wiley Publishing, (Required)
 14th Canadian Edition is Required. Older edition will not be sufficient.
- 2. Keiso Study Guide, Volume 1, 14th Canadian Edition Wiley Publishing, (Optional).

https://bookstore.uwo.ca/textbook-search?campus=HC&term=W2025A&courses%5B0%5D=550_HC/MOS3360A

Methods Of Evaluation:

| Assignment | Due Date mm/dd/yy | Weight - % |
|---------------|-------------------|------------|
| Participation | | 15% |
| Quiz | TBD | 15% |
| Midterm Exam | TBD | 35% |
| Final Exam | TBD | 35 |

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

Saturday, August 16, 2025