

## Brief Course Outline

**Course Title:** Introduction to Financial Accounting

**Course Number and Section:**

MOS

2227A 550

**Instructor Name(s):** Alexander John Miller

**Instructor Email(s):** amill64@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 the financial statements.

Antirequisite(s): Business Administration 2257 Note: Students interested in pursuing an HBA Degree at the Richard Ivey School of Business should not take this course in second year as Ivey does not recognize this course as part of the HBA degree. Instead, students should take Business Administration 2257 as required by Ivey.

Prerequisite(s): 5.0 courses at University level, and enrollment in second year BMOS program. Anti-requisite: Business 2257 Extra Information: 3 lecture hours.

An examination of the theories and applications of managing human relations and the dynamics of interaction within organizations.

### Learning Outcomes:

Prepare financial statements.

2. Understand financial accounting concepts and the way concepts are applied in recording accounting information.

3. Interpret financial statements and derive information to support decision-making.

4. Be aware of the existence of alternative accounting treatments and the need to exercise judgment in deciding on the appropriate treatment in a specific situation.

### Textbooks and Course Materials:

1. MOS 2227A Workbook – This is a custom workbook that is used each week and is essential. The Western Bookstore sells these for \$50.00.
2. Financial Accounting, Canadian 8th Edition , Kimmel , Wiley. The E-book is available for \$89 and the hard copy for \$141.80. This book is only suggested to students who want secondary materials.

### Methods Of Evaluation:

Assignment	Due Date mm/dd/yy	Weight - %
Test 1	10/6/2025	32.5
Test 2	11/24/2025	32.5
Contribution		15
Group Article Presentation	Last week of classes	20

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

Thursday, July 31, 2025