

## Brief Course Outline

**Course Title:** MOS 2227A - Introduction to Financial Accounting

**Course Number and Section:**

MOS

2227B 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. Extra Information: 3 lecture hours. 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.

### Learning Outcomes:

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:

Required:

1. MOS 2227A Workbook – This is a custom workbook that is provided to summer students. \$49 @Western's Bookstore.

Optional:

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

Please note: This is available through the bookstore as either WileyPlus as a digital rental OR as a looseleaf paper copy. The bookstore will list both for our course and you can select either. We will not use WileyPlus for anything other than accessing the digital text, so WileyPlus itself is not required. The bookstore cost is \$89, a used or digital rental is acceptable.

**Methods Of Evaluation:**

Assignment	Due Date mm/dd/yy	Weight - %
Contribution	Throughout	15
Group Article Presentation	End of Semester	20
Test 1	02/13/25	30
Test 2	03/27/25	35

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

Friday, December 6, 2024