

## 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 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:

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:

Textbook: Intermediate Accounting, Volume 2, 13th Canadian Edition, with WileyPlus

### Methods Of Evaluation:

Assignment	Due Date mm/dd/yy	Weight - %
Participation	Ongoing	10
Take-home Assignment	October 22, 2024	15
Midterm Test	November 1, 2024	35
Final Exam	December Exam Period	40

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

Friday, August 30, 2024