



## MANAGEMENT AND ORGANIZATIONAL STUDIES

### Advanced Accounting -- MOS 4465A 550

### Summer Intersession – May – June 2022

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#### 1. Course Information

Advanced Accounting, MOS 4465A 550

Instructor(s): Bill Dawson

Contact Information:

Email: [bdawson@uwo.ca](mailto:bdawson@uwo.ca)

Office: W13 (Huron)

Office Hours: Friday 11:00-1:00 zoom

Class Location: Zoom

Scheduled Class Times: online synchronous Tuesday 6:30-9:30 and Thursday 6:30-9:30

**2. Course Description:** Advanced financial accounting topics including international accounting and Canadian accounting treatment of intercorporate investments, business combinations, foreign currency transactions and translation, and accounting for not-for-profit organizations.

**Antirequisite(s):** [Business Administration 4427A/B](#).

Pre or Corequisites

**Prerequisite(s):** [MOS 3361A/B](#) and enrolment in 4th year of BMOS.

#### 3. Course Learning Outcomes:

##### Course Objectives

Upon successful completion of this course, students will be able to:

1. Accurately construct consolidated financial statements for a Parent company and its subsidiaries.
2. Summarize transactions between a parent and its subsidiaries and incorporate them in the consolidated financial statements.
3. Analyze mergers and acquisition activity to demonstrate that IFRS requirements have been followed.

4. Contrast recent acquisitions to determine which should have most significant impact on future results for the acquirer.
5. Generate appropriate entries to record foreign exchange transactions for a fair value hedge and a cash flow hedge and translate financial statements from a foreign currency into Canadian dollars using appropriate foreign exchange rates for foreign operations.
6. Prepare journal entries for contributions received and disbursements made for Not-for-Profit organizations. Distinguish the differences in recording transactions under different accounting methods and prepare the financial statements appropriate for the selected accounting method.
7. Understand accounting for joint arrangements.
8. Apply data analytics to a component of advanced accounting

### **Course format**

Weekly classes will include lectures, group discussions and discussing assigned problems and cases. Participation is required. Solutions will be posted on OWL2.

### **Class time:**

The course is scheduled as a series of 3 hour lectures/problem review. Power point slides used in lectures will be made available to students on the OWL website. In addition, Notes will be posted on OWL to supplement slides. It is recommended that students do the required readings before attending the lectures and be ready for discussions on the materials.

### **Solutions:**

Official solutions of the assigned problems will be made available on OWL after the relevant material is covered during online class time.

### Handling of the Course

*Class time:* Class time will consist of lectures, problem solving and discussion. Class discussion is expected so please be prepared for class.

*Solutions:* This course has a NO PHOTOS policy. Students are not permitted to take pictures of work done in class by the professors including exams and hand in assignments. Official solutions to the assignment problems will be made available on OWL after the relevant material is covered by all sections.

*Assignment and Examinations:* The assignments and the examinations will test the student's comprehension of both the technical and conceptual aspects of the course.

**Students should also note that the workload for this course is heavy and should schedule their time accordingly.**

### **4. Textbooks and Course Materials:**

Herauf, Darrell and Hilton, Murray W. Modern Advanced Accounting in Canada, 9<sup>th</sup> Edition, McGraw-Hill Ryerson Limited, 2019. (ISBN: 13:978-125965469-5)

CPA Handbook available on the Western Libraries website.

## 5. Methods of Evaluation

Midterm 1 (Chapters 1-5) Tentative Friday, June 3 (6-9:30 pm)	25%
Midterm 2 (Chapters 6-7) Tentative Saturday, June 11 (Due by 11 pm)	15%
Final Exam (Chapters 8-12) Exam period June 27, 28	30%
Group Assignments (2) *	15%
Data Analytics Assignment Due June 24	5%
Participation and homework problems: See Participation Rubric	10%

\* Accounting Issue due June 18 / Acquisition Assignment due June 27

### Examinations

Exams are mixed **in format**. Each exam, in total, will be scheduled for 3 ½ - 4 **hours**. Both the mid-term and final examinations will consist of short answer/calculations questions and cases/exercises/problems, which test your knowledge of the material that is discussed in class sessions and found in the PowerPoints, readings, and exercise/problem/case learning. The content will be similar to what is discussed in class. The final exam date will not be known until the final exam schedule is released by the Registrar. Do not plan other events during the exam period scheduled for June 27, 28 (TBA)

Unless otherwise specified examinations and assignments are to be completed **without collaboration** with others and are to be **individual efforts**. This would result in an academic offence.

### CALCULATORS

**Only non-programmable calculators will be allowed into the exams.** If you are unsure, please ask your professor.

**Electronic devices of any kind (including cell phones, smart watches and calculators) are NOT permitted at exams.**

Students are responsible for material covered in the lectures as well as the assigned chapters/sections in the text. Exams will not be returned to students but may be reviewed by contacting your Instructor.

### Group Assignments

There will be two group assignments in this course. The first assignment, worth 10%, will require students to select two companies who have undertaken a recent acquisition and to research the impact of the acquisition on both companies' financial statements and on their underlying business using both horizontal and vertical analysis. Students will create visualizations to display their results. (Due Monday, June 27)

The second assignment, worth 5%, will require students to write a memo relating to a specific accounting issue. (Due Saturday, June 18)

Plagiarism will not be tolerated. Assignments must be submitted through the Assignment tab on the course OWL site so that TurnIt-In may be used to detect any plagiarism that may have occurred. Any assignment received after the due date will result in a grade of zero (0).

#### Data Analytics Assignment

The data analytics assignment will require students to analyze accounting data and draw on the student's critical thinking and analytical skills. Students must complete the assignment individually. Plagiarism will not be tolerated. Assignments must be submitted through the Assignment tab on the course OWL site so that TurnIt-In may be used to detect any plagiarism that may have occurred. Any assignment received after the due date will result in a grade of zero (0). (Due Friday, June 24)

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course. There are no exceptions to this. Extra assignments to improve grades **will NOT** be allowed.

**Grades will not be adjusted on the basis of need. It is important to monitor your performance in the course. Remember: *You* are responsible for your grades in this course.**

The DAN Department has a grade policy which states that for courses in the 3000-4000 range, the class average must fall between 70% and 77% for all sections of a course taught by the same instructor. In very exceptional circumstances only, class averages outside this range may be approved by the Undergraduate Chair or Chair. Class averages are not grounds for appeal.

#### **Participation**

It is expected that students will attend all classes and arrive on time and ready to work. I will be evaluating on a daily basis both the quantity and quality of your efforts. The main objective of your contribution is not evaluation but learning or helping your colleagues (and instructor) to learn. The following list might be of some help.

##### **A -- EXCELLENT**

- contributed consistently to class discussions
- contributions indicated preparation and deep thought
- frequently explained difficult points or concepts
- provided positive direction for class discussions
- able to build and develop strong arguments for position

##### **B -- GOOD Contribution**

- contributed consistently to discussions
- contributions indicated preparation and some thought
- often explained difficult points or concepts
- occasionally built arguments for a position

##### **-- FAIR Contribution**

- contributed to class discussions
- gave indication of preparation and thought
- occasionally helped in developing an argument

**C -- POOR Contribution**

- contributed infrequently to discussions
- gave little indication of preparation and thought
- did not aid in providing a positive atmosphere for meaningful discussion

**D -- UNSATISFACTORY**

- never, or almost never contributed to discussions
- gave no indication of preparation or thought

**NOTES:**

- It is the student's responsibility to submit his or her own original written material in courses in this program. See the current Western Academic Calendar, "Scholastic Offences"
- For a description of the process to be followed for mark/grades appeals see your professor.

**Extensions for assignments and re-scheduling of exams will only be allowed for extenuating circumstances.** Accommodations will only be granted with documentation. For non-medical grounds, the student must submit a request to the instructor in writing prior to the due date of an assignment, and immediately in the case of a test (or as soon as possible following a medical emergency). Please provide an explanation and length of time required. At the discretion of the instructor, the granting of extensions or re-scheduling of tests may require the student to submit supporting medical or non-medical documentation to the Academic Counsellor, who will then make the determination as to whether accommodation is warranted.

(Note: Additional required and/or supplementary readings may be assigned weekly on OWL to be prepared before class for in-class discussion)

**Add/Drop Deadlines**

Thurs, May 17, 2022 Last day to ADD a first-term half course.

Monday, June 6, 2022 Last day to DROP a first-term half course without academic penalty.

**2. Tentative Class Schedule/ Syllabus: Posted on OWL**

**3. FASS Appendix (to be added by FASS Program Assistants)**

Includes the required statements as per Senate Policy:

- Prerequisite checking – the student's responsibility
- Statement on Use of Electronic Devices
- Statement on Use of Personal Response Systems ("Clickers")
- Statement on Academic Offences
- Support Services

## 8. Important Dates

May 16	Intersession classes begin
May 17	Last day to add a full course, or first term half courses
May 23	Victoria Day Holiday (All office closed)
June 6	Last day to drop a first term half course without academic penalty
June 13-17	Spring Convocation
June 20-24	Spring Convocation
June 24	Classes end for Intersession
June 27, 28	Final Exam Period (Do not plan travel before the end of the exam period)



## Appendix to Course Outlines: Academic Policies & Regulations Summer 2022

### **Student Code of Conduct**

Membership in the community of Huron University College and Western University implies acceptance by every student of the principle of respect for the rights, responsibilities, dignity and well-being of others and a readiness to support an environment conducive to the intellectual and personal growth of all who study, work and live within it. Upon registration, students assume the responsibilities that such registration entails. While in the physical or online classroom, students are expected to behave in a manner that supports the learning environment of others. Please review the Student Code of Conduct at: <https://huronatwestern.ca/sites/default/files/Res%20Life/Student%20Code%20of%20Conduct%20-%20Revised%20September%202019.pdf>.

### **Prerequisite and Antirequisite Information**

Students are responsible for ensuring that they have successfully completed all course prerequisites and that they have not completed any course antirequisites. Unless you have either the requisites for this course or written special permission from your Dean to enroll in it, you may be removed from this course and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites.

### **Attendance Regulations for Examinations**

A student is entitled to be examined in courses in which registration is maintained, subject to the following limitations:

- 1) A student may be debarred from writing the final examination for failure to maintain satisfactory academic standing throughout the year.
- 2) Any student who, in the opinion of the instructor, is absent too frequently from class or laboratory periods in any course will be reported to the Dean of the Faculty offering the course (after due warning has been given). On the recommendation of the Department concerned, and with the

permission of the Dean of that Faculty, the student will be debarred from taking the regular examination in the course. The Dean of the Faculty offering the course will communicate that decision to the Dean of the Faculty of registration.

Review the policy on Attendance Regulations for Examinations here:

[https://www.uwo.ca/univsec/pdf/academic\\_policies/exam/attendance.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/exam/attendance.pdf).

### **Statement on Academic Offences**

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, at the following website: [https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/scholastic\\_discipline\\_undergrad.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf). The appeals process is also outlined in this policy as well as more generally at the following website: [https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/appealsundergrad.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/appealsundergrad.pdf).

### **Turnitin.com**

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference database for the purpose of detecting plagiarism of papers subsequently submitted to the system. Use of the service is subject to the licensing agreement, currently between The University of Western Ontario and Turnitin.com (<http://www.turnitin.com>).

### **Statement on Use of Electronic Devices**

It is not appropriate to use electronic devices (such as, but not limited to, laptops, cell phones) in the classroom for non-classroom activities. Such activity is disruptive and distracting to other students and to the instructor, and can inhibit learning. Students are expected to respect the classroom environment and to refrain from inappropriate use of technology and other electronic devices in class.

### **Statement on Use of Personal Response Systems (“Clickers”)**

Personal Response Systems (“clickers”) may be used in some classes. If clickers are to be used in a class, it is the responsibility of the student to ensure that the device is activated and functional. Students must see their instructor if they have any concerns about whether the clicker is malfunctioning. Students must use only their own clicker. If clicker records are used to compute a portion of the course grade:

- the use of somebody else’s clicker in class constitutes a scholastic offence
- the possession of a clicker belonging to another student will be interpreted as an attempt to commit a scholastic offence.

### **Academic Consideration for Missed Work**

Students who are seeking academic consideration for missed work during the semester may submit a self-reported absence form online provided that the absence is **48 hours or less** and the other conditions specified in the Senate policy at

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/accommodation\\_illness.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/accommodation_illness.pdf) are met.

Students whose absences are expected to last **longer than 48 hours**, or where the other conditions detailed in the policy are not met (e.g., work is worth more than 30% of the final grade, the student has already used 2 self-reported absences, the absence is during the final exam period), may receive academic consideration by submitting a Student Medical Certificate (for illness) or other appropriate documentation (for compassionate grounds). The Student Medical Certificate is available online at

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/medicalform.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf).

All students pursuing academic consideration, regardless of type, must contact their instructors no less than 24 hours following the end of the period of absence to clarify how they will be expected to fulfill the academic responsibilities missed during their absence. **Students are reminded that they should consider carefully the implications of postponing tests or midterm exams or delaying submission of work, and are encouraged to make appropriate decisions based on their specific circumstances.**

Students who have conditions for which academic accommodation is appropriate, such as disabilities or ongoing or chronic health conditions, should work with Accessible Education Services to determine appropriate forms of accommodation. Further details concerning policies and procedures may be found at: <http://academicsupport.uwo.ca/>.

### **Policy on Academic Consideration for a Medical/ Non-Medical Absence**

#### **(a) Consideration on Medical Grounds for assignments worth *less than 10%* of final grade: Consult Instructor Directly and Contact Academic Advising**

When seeking consideration on **medical grounds** for assignments worth *less than 10%* of the final course grade, and if the student has exceeded the maximum number of permissible Self-Reported absences, the student should contact the instructor directly. The student need only share broad outlines of the medical situation. The instructor **may** require the student to submit documentation to the academic advisors, in which case she or he will advise the student and inform the academic advisors to expect documentation. If documentation is requested, the student will need to complete and submit the [Student Medical Certificate](#). The instructor may **not** collect medical documentation. The advisors will contact the instructor when the medical documentation is received, and will outline the severity and duration of the medical challenge as expressed on the Student Medical Certificate and in any other supporting documentation. The student will be informed that the instructor has been notified of the presence of medical documentation, and will be instructed to work as quickly as possible with the instructor on an agreement for accommodation.

#### **(b) Consideration on Non-Medical Grounds: Consult Huron Support Services/Academic Advising, or email [huronsss@uwo.ca](mailto:huronsss@uwo.ca).**

Students seeking academic consideration for a **non-medical** absence (e.g. varsity sports, religious, compassionate, or bereavement) will be required to provide appropriate documentation where the conditions for a Self-Reported Absence have not been met, including where the student has exceeded the maximum number of permissible Self-Reported. All consideration requests must include a completed [Consideration Request Form](#). Late penalties may apply at the discretion of the instructor.

Please review the full policy on Academic Consideration for medical and non-medical absence at: [https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/accommodation\\_illness.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/accommodation_illness.pdf). Consult [Huron Academic Advising](#) at [huronsss@uwo.ca](mailto:huronsss@uwo.ca) for any further questions or information.

### **Support Services**

For advice on course selections, degree requirements, and for assistance with requests for medical accommodation, students should email an Academic Advisor in Huron's Student Support Services at [huronsss@uwo.ca](mailto:huronsss@uwo.ca). An outline of the range of services offered is found on the Huron website at: <https://huronatwestern.ca/student-life/student-services/>.

Department Chairs, Program Directors and Coordinators are also able to answer questions about individual programs. Contact information can be found on the Huron website at: <https://huronatwestern.ca/contact/faculty-staff-directory/>.



Huron University College: Affiliate of Western University  
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If you think that you are too far behind to catch up or that your workload is not manageable, you should consult your Academic Advisor. If you are considering reducing your workload by dropping one or more courses, this must be done by the appropriate deadlines. Please refer to the Advising website, <https://huronatwestern.ca/student-life/student-services/academic-advising/> or review the list of official Sessional Dates on the Academic Calendar, available here: <http://www.westerncalendar.uwo.ca/SessionalDates.cfm>.

You should consult with the course instructor and the Academic Advisor who can help you consider alternatives to dropping one or more courses. Note that dropping a course may affect OSAP and/or Scholarship/Bursary eligibility.

Huron Student Support Services: <https://huronatwestern.ca/student-life/student-services/>  
Office of the Registrar: <https://registrar.uwo.ca/>  
Student Quick Reference Guide: <https://huronatwestern.ca/student-life/student-services/#1>  
Academic Support & Engagement: <http://academicssupport.uwo.ca/>  
Huron University College Student Council: <https://huronatwestern.ca/student-life/beyond-classroom/hucsc/>  
Western USC: <http://westernusc.ca/your-services/#studentservices>

### **Mental Health & Wellness Support at Huron and Western**

University students may encounter setbacks from time to time that can impact academic performance. Huron offers a variety of services that are here to support your success and wellbeing. Please visit <https://huronatwestern.ca/student-life-campus/student-services/wellness-safety> for more information or contact staff directly:

Wellness Services: [huronwellness@huron.uwo.ca](mailto:huronwellness@huron.uwo.ca)

Community Safety Office: [safety@huron.uwo.ca](mailto:safety@huron.uwo.ca)

Additional supports for Health and Wellness may be found and accessed at Western through, <https://www.uwo.ca/health/>.