

Brief Course Outline

Course Title: Introduction to Financial Accounting

Course Number and Section

MOS

2227B 550

Instructor Name(s): Alexander John Miller

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Disclaimer: Information in the brief course outline is subject to change. The syllabus posted on OWL Brightspace 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.

Learning Outcomes: one outcome per entry

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 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: one assignment per entry

Assignment	Due Date mm/dd/yy	Weight - %
Test 1	02/02/2026	32.5
Test 2	03/23/2026	32.5
Article Presentation	Last week of Classes	15
Contribution	Throughout Class	10
Semester Team Questions	Throughout Class	10

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

Sunday, December 21, 2025

Huron Brief Course Outline

In-course Costs

\$049.50

For Textbooks and Course Materials (below), you are required to include the cost of each textbook or other learning material.

Note whether there are any restrictions that would prevent a student from using a second-hand copy. Here is some suggested text:

- Required textbook: [author, title, edition, publisher, date]. Cost: [insert amount].
 - Or include the weblink of the textbook's publisher site that includes the cost information.
- Students need to purchase this edition. Second-hand or older editions will not be sufficient.
- OR Students are welcome to purchase second-hand or earlier editions of this textbook.
- This course has an optional field trip that costs [insert amount].
- This course has a required field component that costs [insert amount].