

## Brief Course Outline

**Course Title:** **Intermediate Accounting I**

**Course Number and Section**

MOS

3360B 550

**Instructor Name(s):** Andrei Sandu

**Instructor Email(s):** asandu3@uwo.ca

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:**

The course objective is for students to understand the theory, concepts, and methods of financial accounting information particularly in the areas of financial statements, revenue recognition, and current and long-term assets. The procedures and practices under International Financial Reporting Standards (IFRS) and Accounting Standards for Private Enterprises will be applied to the various topics in corporate financial accounting and reporting.

### **Learning Outcomes: one outcome per entry**

1. Understand the Canadian financial reporting environment.
2. Explain the components of a conceptual framework for financial reporting and apply the conceptual framework.
3. Prepare financial statements, in particular the Statement of Financial Position, Statement of Financial Performance, and the Statement of Retained Earnings.
4. Properly account for the issues associated with revenue recognition.
5. Assess the accounting issues associated with current and long-term assets, and apply the appropriate approach for recognition, measurement, presentation, and disclosure.
6. Use data analytics to ask and answer accounting questions.

### **Textbooks and Course Materials:**

1. Keiso, Weygandt, Warfield, Young, Wicek and McConomy Intermediate Accounting, Volume 1, 14th Canadian Edition. Wiley Publishing, (Required)

### **Methods of Evaluation: one assignment per entry**

Assignment	Due Date mm/dd/yy	Weight - %
Case Study		15%
Midterm		35%

Assignment	Due Date mm/dd/yy	Weight - %
Participation		10%
Final Exzm		40%

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

Thursday, December 4, 2025

# Huron Brief Course Outline

<b>In-course Costs</b>	\$130.00
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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].