



MOS3360A 571
Intermediate Accounting I
Fall 2025

Instructor: Ruth Ann Strickland
Email: rstrickl@uwo.ca

Course Information

Mode of Instruction: In Person

Calendar Description:

Theory and concepts of financial accounting with particular emphasis on financial statements, revenue recognition, and current and long-term assets.

Pre-requisite(s): Business Administration 2257, or MOS 2227A/B, and enrolment in 3rd or 4th year of BMOS or Music Administrative Studies (MAS). **Pre-or Corequisite(s):** MOS 2310A/B or MOS 3310A/B.

Anti-requisite(s): Business Administration 4417A/B.

Extra Information: 3 lecture hours.

Course Weight: 0.50

Breadth: CATEGORY A

Subject Code: MOS

Notice: Unless you have either the requisites for this course (fulfilment of pre-requisites, no anti-requisite conflicts), or special permission from your Dean to enrol 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.



**MOS3360a - Intermediate Accounting I – 570 & 571
Fall 2025**

Course: Intermediate Accounting I – MOS 3360a – Sections 570 and 571

Instructor: Ruth Ann Strickland

Contact: rstrickl@uwo.ca

Office Hours: Immediately after class or on zoom by appointment

Description: This course provides students with theory and concepts of financial accounting with particular emphasis on IFRS and ASPE accounting standards, financial statements, revenue recognition, current assets, and long-term assets.

Learning Outcomes

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

1. Identify the qualitative characteristics of accounting information, explain the factors that contribute to financial reporting decisions, and understand the significance of professional judgement in applying Canadian financial accounting standards.
2. Assess the accounting issues associated with the asset side of the Statement of Financial Position in order to determine the most appropriate approach to the measurement, presentation, and disclosure.
3. Properly account for and analyze financial performance, revenue recognition, and how investments are presented and disclosed in the financial statements, noting how this facilitates analysis.
4. Explain and apply the concepts of significant influence, control, and when consolidation is appropriate.
5. Identify differences in accounting between IFRS and ASPE, and what changes are expected in the near future.
6. Prepare multi-step combined statements of income and comprehensive income and classified statements of financial position – and communicate the results using the appropriate formats. Apply present value concepts to solve accounting problems.

Mode of Instruction: in person

Course Materials

Option 1: Loose Leaf Text + one semester WileyPLUS – includes the ebook and additional resources for the duration of the course ISBN: 9781394277308 COST: \$163.95

Option 2: One semester WileyPLUS code - includes the ebook and additional resources for the duration of the course ISBN: 9781394277278 COST: \$98.95

The textbook is required for this course and will be used every week.

WileyPLUS is *not required* for assignments, however it has MANY valuable resources that will help you succeed in this course.

OWL Brightspace Page: The course syllabus, weekly schedule, lecture slides, and additional course materials, as well as announcements and grades will be posted on OWL. Be sure to visit OWL on a regular basis for the most up-to-date information. Assignment questions that are listed in the weekly schedule may change throughout the term, so please check it regularly.

The CPA Canada Handbook is available on the course OWL site and online: <https://edu-knotia-ca.proxy1.lib.uwo.ca/>

Evaluation

	% of Grade
Weekly in-class professionalism	10%
Accounting Assignment - Due Sunday, Oct 31 at 11:55 pm	15%
Mid-Term Test 1 – Tuesday, September 23 – at the start of class	10%
Mid-Term Test 2 – Saturday, November 15, 9:00 am	30%
Final Exam (during final exam period)	35%

A detailed weekly course outline is posted on the course OWL site. Please check this outline regularly to prepare for the work to be done in class each week. Students are responsible for material covered in the lectures as well as the assigned chapters/sections and the assigned problems. Not all testable material will be covered in class.

Students are required to complete all components. Students must attend and engage in at least 9 out of 11 classes, submit the accounting assignment, and pass at least two tests to pass this course. There are no exceptions to this. Extra assignments to improve grades will NOT be provided and reweighting of grades will not occur. Grades will not be adjusted on the basis of need. It is important to monitor your performance in the course, and to keep up to date. Remember: you are responsible for your grades in this course.

It is expected that all students will perform and submit their own independent work. Cheating and plagiarism will not be tolerated. Maximum academic penalties will be applied, including a grade of FAIL for the course, and possible expulsion from King's University College.

Because it is important for students to develop their own personal knowledge of financial accounting practices, the use of Artificial Intelligence (AI), such as ChatGPT, etc. is not acceptable for this course.

This course is approved by the Chartered Professional Accountants of Ontario (CPA Ontario) to meet the prerequisite course requirement for admission into the CPA Professional Education Program (PEP).

Teaching Methodology and Expectations

Class sessions will include a blend of lecture, class discussions, and problem solving. Students are expected to work through the Kieso PowerPoint slides prior to class, and to come to class prepared to discuss the material and to work on problems together. Class participation is an integral component of each session. Many accounting concepts will be taught through the problems that are discussed during class. Some work will be done in small groups during class, and you may be asked to upload work on the course OWL site.

The workload for this course is very heavy. Students should schedule their time accordingly. For many, this course requires considerable practice outside of class. For this reason, ample practice problems are assigned. Some problems will be done together during class. Others are for you to use to continue to practice outside of class and then compare to posted solutions. These out-of-class problems are not optional. They include material that will be tested. Be sure to ask if you have any questions about the problems, or if you would like further clarification about them.

Test and Exam Details

MID-TERM 1 – 10% of grade - Chapters 1, 2, 3, and Appendix C (pages 3-3 through 3-10) - Tuesday Sept. 23

This test will be given at the beginning of class. Question types may include multiple-choice, short answer, and journal entries. Students who miss this test will write a blended Mid-Term 2 test that includes all material from MT1 and MT2. Additional time will be given for the blended test. Please note that this is the only opportunity to write a make-up for MT1. If you also miss MT 2, you will not be able to write a make-up for MT 1 until the next time this course is taught at Kings in the fall of 2026.

MID-TERM 2 – 30% of grade - Chapters 4, 5, 6, 7, 8 – Saturday, Nov. 15, 9:00 am to 12:00 pm

Questions may include multiple-choice, short answer, journal entries, and preparing financial statements. Students that miss Mid-Term 2 will require documentation that is approved by academic counselling to write a make-up test. The make-up test will be held at 2:30 pm on Friday, November 28.

FINAL EXAM – 35% of Grade – During final exam period (set by Registrar)

The final exam covers chapters 9, 10, 11, 12. The date and time will be scheduled by the Registrar's Office. Questions may include multiple-choice, short answer, journal entries, and preparing financial statements. Students must have documentation that is approved by academic counselling if they miss this test and need to write a make-up. The make up date and time will be determined by the Registrar's office.

For all tests and exams, please bring your student ID, something to write with, and a non-programmable calculator to the exam room. You may not use a phone as a calculator. No other materials will be permitted at your desk during the test. This includes dictionaries, cell phones, smart watches, etc. All electronic devices must be turned off and put away in your bag. They may not be on your person. Anyone found with an electronic device on their person will receive a grade of zero on the test/exam.

MAKE-UP TESTS: For each assessment, ONE make-up date will be offered. Students that miss the regular test and the make-up test will require additional approval from academic counselling. With approval, students may be granted the opportunity to write the missed test the next time the course is offered at King's. Please be aware of implications on other courses for which this is a prerequisite. It may also limit the number of courses you are permitted to take in the next academic term.

Coursework with Assessment Flexibility

Class Professionalism – 10% of Grade

Students are expected to attend and engage in all class sessions, and to act in a professional manner that is respectful toward the instructor and other students. Class participation and engagement is an integral part of the learning experience in this course. Therefore, it is expected that every student will be prepared for each class and will be a willing participant in the discussions. Voluntary class participation is expected; however, students who do not volunteer answers may still be called upon to answer questions related to assigned material. For classes to run smoothly it is essential that all students are fully prepared for every class. Some classwork will be done in small groups during class.

Class Professionalism will be graded on the best 9 out of 11 classes. The lowest 2 classes will be dropped. Students do not need to request academic consideration for the first 2 missed classes. Should extenuating circumstances arise, students may use their one academic consideration request to miss a 3rd class. In this case, the professionalism grade will be based on the remaining 8 classes.

Professionalism grades will be based on the following rubric:

- 0 – Student was late for class, did not attend class, or attended class but worked on other things during class. Minimal engagement. Did not demonstrate professionalism.
- 1 – attended on time, worked on assigned in-class problems, and demonstrated professionalism throughout class session - but did not ask or answer any questions.
- 2 – In addition to 1, the student asked and/or answered questions. Worked effectively in groups when group work was assigned.
- 3 – In addition to 1 and 2, the student contributed to class discussion throughout the class session. Added considerable value.

Students are expected to:

- Arrive to class on time and remain in class for the full duration of the class.
- Use electronic devices (ie. laptop, tablet, etc.) for class purposes ONLY.
- Avoid the use of phones and email during class sessions.
- The use of air pods are not permitted during class.
- Contribute to making class sessions better for everyone by words and actions.

Professionalism marks must be earned, they are not given for simply showing up. They can make a significant difference in achieving your goal for your final course grade.

Accounting Assignment – 15% - Due Friday, October 31 at 11:55 pm

With no late penalty if submitted by Sunday, November 2 at 11:55 pm.

The Accounting Assignment provides an opportunity to apply course concepts and to analyze data using Excel. Detailed instructions will be provided on the course OWL site. You may complete the assignment by yourself or with one other student from your class. If you choose to complete with another student, you must inform the instructor not later than Tuesday, October 21. Both students must be fully engaged in completing all parts of the assignment.

Because of the no-late-penalty period, requests for additional accommodation will not be accepted. Students who do not submit the assignment by Sunday, November 2, at 11:55 pm will not pass this course, as they will not have met all the course requirements.

It is expected that each student's answers will be unique and will reflect their own best understanding of the assignment. The use of tutors, other individuals, and Artificial Intelligence (such as ChatGPT – but not limited to Chat GPT) is not permitted and is considered an academic offense. Assignments completed with unauthorized assistance will be treated as unsubmitted assignments. This means that the student will not be permitted to write the final exam and will not pass this course. Student assignments will be evaluated by software designed to detect collaboration or use of other types of assistance.

How to do well in this course: PRACTICE, PRACTICE, PRACTICE!

To perform well in this course, you must spend considerable time reading the course material and attempting assigned problems. To maximize your learning, you should make an honest attempt at questions before looking at the solution. Simply reading a question and then turning to the solution right away is next to useless. You will find that there is likely a direct correlation between the number of problems that you prepare on your own and your course grade.

The following approach is recommended for each chapter:

1. Review the chapter PPT before coming to class. Work through the examples.
2. Use the textbook for further clarification about topics that you need additional help with.
3. Attempt some of the assigned problems so that you are familiar with them.
4. Come to class prepared to review and practice the concepts from the chapter.
5. Participate in class discussions. You will remember the things you talk about better than the things you just hear someone else talk about.
6. After class complete as many problems as you can. The weekly schedule lists the problems you should complete. Try to do these problems on your own without looking at the solutions so that you can develop your ability to read and understand problems.
7. DO NOT WAIT until just before a test to try to learn everything.

This is not a course to register in if you are seeking an easy credit. For many students, this course is a difficult one. Part of this difficulty stems from a challenging subject matter, but the biggest difficulty comes from failing to devote enough effort to working with the material. Accounting requires that you spend considerable time practicing questions --over and over and over. You are unlikely to learn by merely watching someone else "do accounting". It is absolutely essential that you keep up with the assigned readings and end-of-chapter problems.

General information about missed coursework

Students must familiarize themselves with the *University Policy on Academic Consideration – Undergraduate Students in First Entry Programs* posted on the Academic Calendar:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf,

This policy does not apply to requests for Academic Consideration submitted for **attempted or completed work**.

This policy also does not apply to students experiencing longer-term impacts on their academic responsibilities. These students should consult [Accessible Education](#).

For procedures on how to submit Academic Consideration requests, please see the information posted on the Office of the Registrar's webpage:

https://registrar.uwo.ca/academics/academic_considerations/

All requests for Academic Consideration must be made within 48 hours after the assessment date or submission deadline.

All Academic Consideration requests must include supporting documentation; however, recognizing that formal documentation may not be available in some extenuating circumstances, the policy allows students to make one Academic Consideration request **without supporting documentation** in this course. The following assessments are excluded from this, and therefore always require formal supporting documentation:

- Midterm 2
- Examinations scheduled during official examination periods (i.e. – final exams - defined by policy)

When a student *mistakenly* submits their one allowed Academic Consideration request **without supporting documentation** for the assessments listed above or those in the **Coursework with Assessment Flexibility** section below, the request cannot be recalled and reapplied. This opportunity is forfeited.

Essential Learning Requirements

Even when Academic Considerations are granted for missed coursework, the following are deemed essential to earn a passing grade:

- Students must complete the accounting assignment to write the final exam.
- Students must pass at least two tests to pass this course.

Students who do not meet these requirements will receive a final course grade of 45%.

Students who miss too many assessments due to illness and have approval from Academic Counselling to receive course credit will be given an opportunity to complete the missed assessments with the next offering of the course. Students in this situation will receive a grade of Incomplete (INC) and their maximum course load may be reduced during the term in which they complete their course requirements.

Course Policies

Student Behaviour and Use of Intellectual Property

All students are expected to engage in the classroom in a professional and respectful manner. This includes all interactions with peers as well as communication with your Professor. Failure to do so will result in academic discipline.

Recording of lectures or any other course material is prohibited and is grounds for academic discipline.

This course has a NO PHOTOS policy. Students are not permitted to take pictures of slides or work done in class by the professor.

Lectures and course materials, including power point presentations, outlines, questions and solutions, assignments, and similar materials are protected by copyright. The professor and the publisher are exclusive owners of the copyright of the materials they create.

Course content created by a faculty member is considered the faculty member's intellectual property. It must not be distributed, shared in any public domain, or sold by a student or other third party. This includes course assignments, PowerPoint slides, course outlines and schedules, and solutions to problems. Please be aware that penalties will be enforced to the highest degree including both academic penalties and legal penalties.

KING'S UNIVERSITY COLLEGE

GENERAL COURSE POLICIES

2025-2026

1. Academic Accommodations, Consideration for Absences

Academic Accommodation (Accessibility)

Accessibility Services works to ensure that academic programs are accessible to all students, and supports students who may have a condition related to, but not limited to, vision, hearing, mobility, different ways of learning, mental health, chronic illnesses, chronic pain, autism spectrum disorder, ADD/ADHD, and temporary conditions (beyond short-term academic consideration). Accessibility Services provides recommendations for accommodation based on medical documentation or psychological and cognitive assessment. The accommodation policy can be found here [Academic Accommodation for Students with Disabilities](#). Information on Accessibility Services at King's can be found [here](#).

Academic Consideration for Student Absence

If a student is unable to meet a course requirement due to substantial but temporary extenuating circumstances (medical or compassionate), they should follow the procedures below.

In some cases, where instructors have built flexibility into their assessments, this flexibility will already address consideration needs.

Requests for academic consideration should be directed to the Academic Advising Office of your faculty/college of registration. Requests must be made as soon as possible and no later than 48 hours after the missed assessment.

As a rule, documentation is required for academic consideration. For academic consideration requests on medical grounds, the Student Medical Certificate is available at https://www.kings.uwo.ca/kings/assets/File/currentStudents/courses_enrollment/exams_and_tests/SMC-Feb-2025.pdf.

Students are permitted one academic consideration request without supporting documentation per term per course.

Instructors may designate one assessment per half-course weight as requiring formal supporting documentation. Please refer to the course outline for each course.

For further information, please see:

https://uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf

Absences from Final Examinations

If you miss the Final Exam, contact the Academic Advising Office of your faculty/college of registration as soon as you are able to do so. They will assess your eligibility to write the Special Examination (the name given by the University to a makeup Final Exam).

You may also be eligible to write the Special Exam if you are in a “Multiple Exam Situation” (e.g., more than 2 exams in 23-hour period, or more than 3 exams in a 47-hour period).

If a student fails to write a scheduled Special Examination, the date of the next Special Examination (if granted) normally will be the scheduled date for the final exam the next time this course is offered. The maximum course load for that term will be reduced by the credit of the course(s) for which the final examination has been deferred. See the Academic Calendar for details (under [Special Examinations](#)).

Religious Accommodation

Students should consult the University's list of recognized religious holidays, and should give notice in writing to the instructor and Academic Advising Office if a course requirement will be affected by a religious holiday/observance. Notice must be given as early as possible, and no later than two weeks prior to an examination, and one week prior to a midterm test date. It is the responsibility of such students to inform themselves concerning the work done in classes from which they are absent and to take appropriate action.

2. Support Services

Accessibility, Counselling and Student Development at King’s University College:

<https://www.kings.uwo.ca/current-students/student-services/>

Students experiencing emotional or mental health distress can access services at King’s University College: <http://www.kings.uwo.ca/current-students/campus-services/student-support-services/personal-counselling/>

Good2talk is a good online and phone 24/7 resource for students and is available in English, Mandarin, and French: <https://good2talk.ca>, 1-866-925-5454

MentalHealth@Western provides a complete list of options about how to obtain help:

https://www.uwo.ca/health/mental_wellbeing/

Academic Support Services at King’s University College:

<https://www.kings.uwo.ca/current-students/academic-resources/>

GBSV Support:

King’s is committed to reducing incidents of gender-based and sexual violence and providing compassionate support to anyone who has gone through these traumatic events. If you have experienced sexual or gender-based violence (either recently or in the past), you will find information about support services for survivors, including emergency contacts at:

<https://www.kings.uwo.ca/about-kings/safe-campus/gender-and-sexual-violence/>

You can reach someone supports at Kings by emailing Care@kings.uwo.ca or calling 519-930-4640 to reach a social worker who can offer help.

You can also reach Western’s Gender-Based Violence & Survivor Support Case Manager by [email](#) or by calling 519-661-3568.

Further supports can be found on this website: <https://www.kings.uwo.ca/about-kings/safe-campus/gender-and-sexual-violence/>

See also https://www.uwo.ca/health/student_support/survivor_support/get-help.html

University Students' Council offers many valuable support services for students, including the health insurance plan: <http://westernusc.ca/services/>

3. Statement on Use of Electronic Devices

Use of Electronic Devices: Unless explicitly stated otherwise, you are not allowed to have a cell phone, or any other electronic device, with you during tests or examinations. Unauthorized possession of such a device during a test or examination constitutes an academic offence.

Use of Laptops, Tablets, and Smartphones in the Classroom: King's University College at Western University acknowledges the integration of new technologies and learning methods into the curriculum. The use of electronic devices such as laptop computers, tablets, or smartphones can contribute to student engagement and effective learning. At the same time, King's recognizes that instructors and students share jointly the responsibility to establish and maintain a respectful classroom environment conducive to learning.

The use of electronic devices by students during lectures, seminars, labs, etc., shall be for matters related to the course at hand only. Students found to be using electronic devices for purposes not directly related to the class may be subject to sanctions under the Student Code of Conduct; see <https://www.kings.uwo.ca/current-students/student-affairs/code-of-student-conduct1/>

Inappropriate use of electronics (e.g., laptops, tablets, smartphones) during lectures, seminars, labs, etc., creates a significant disruption. As a consequence, instructors may choose to limit the use of electronic devices in these settings. In addition, in order to provide a safe classroom environment, students attending in-person class sessions are strongly advised to operate laptops with batteries rather than power cords.

4. Statement on Academic Offences

King's is committed to academic integrity. Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, is posted at

http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf

It is expected that students will submit work that is truly their own, completed without external assistance (human or artificial) except as explicitly permitted by the course instructor. Check with your instructor on what tools, including generative AI (ChatGPT, translation tools, grammar-checking tools) are permitted in the course. Because a tool is permitted in one course, that does not mean it is permitted in other courses.

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; see <https://elearningtoolkit.uwo.ca/tools/Originality Reports - TurnItIn.html>.

Computer-marked multiple-choice tests and/or exams may be subject to submission for similarity review by software that will check for unusual coincidences in answer patterns that may indicate cheating.

5. Copyright of Course Material

Lectures and course materials, including PowerPoint presentations, tests, outlines, and similar materials are protected by copyright. Faculty members are the exclusive owner of copyright in those materials they create. Students may take notes and make copies for their own use. Students may not allow others to reproduce or distribute lecture notes and course materials publicly (whether or not a fee is charged) without the express written consent of a faculty member. Unauthorized sharing of class content is subject to academic discipline.

Similarly, students own copyright in their own original papers and exam essays. If a faculty member wishes to post a student's answers or papers on the course website, they should ask for the student's written permission.

6. Use of Recordings

Participants in this course are not permitted to record the sessions, except where recording is an approved accommodation and/or the participant has the prior written permission of the instructor. Unauthorized recording and/or sharing of class content is subject to academic discipline.

7. Policy on Attendance

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.