



MOS1023A 570
Introduction to Accounting and Finance
Summer 2026

Instructor: John Siambanopoulos
Email: jsiamba2@uwo.ca

Course Information

Mode of Instruction: Online Synchronous

Calendar Description:

This course provides students with a basic introduction to the fields of accounting and corporate finance. The accounting unit introduces students to basic accounting concepts from financial and managerial accounting. The corporate finance unit explains how financial markets work and how corporate managers use these markets to create and sustain corporate value.

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.



Management and Organizational Studies 1023A/B
Introduction to Accounting and Finance
Course Outline
Summer 2026 (S26) Section 570

Professor: John Siambanopoulos **Email:** John at King's or John at UWO
Phone: (519) 518-0935 **Director:** Dr. Hui Feng
Office Hours: By Appointment on Zoom
OWL Site: <https://westernu.brightspace.com> Western login and password required.

NOTE: Please email only from your Western email account and not from outside email addresses or your mail may be put into junk mail. *Information about emailing the professor is on the last page.*

COURSE DESCRIPTION

This course provides students with a basic introduction to the fields of accounting, finance and operations. The accounting unit introduces accounting concepts from financial and managerial accounting for corporate managers use these markets to create and sustain corporate value.

COURSE OUTLINE

MOS 1023A/B is an introductory course on accounting, finance and operations using lectures, cases, exercises, and other media. Topics: Understand and preparing statements of earnings, statements of retained earnings and statements of financial position, read and interpret the statements of cash flows and financial ratios, prepare projected financial statements, analyze operations and processes, finding and evaluating capacities and bottlenecks, line-balancing and optimizing a process, evaluating a task analysis, performing trade-off analysis for a process, evaluating quality in a process and performing an incremental analysis (cost-benefit analysis).

COURSE OBJECTIVES

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

1. Identify the purpose and use of financial statements, and their components.
2. Examine and explain the Statement of Cash Flows.
3. Examine and explain the most common ratios used to analyze financial statements.
4. Demonstrate skills for effective problem-solving. To do this, students will learn basic analytical tools (e.g., ratio analysis, projections, cost/benefit analysis, line-balancing, etc.)
5. Apply decision-making with imperfect information under time constraints.
6. Utilize effective communication skills, both oral and written.

COURSE MATERIALS (NONE OF THESE SHOULD BE SHARED ONLINE or REDISTRIBUTED)

- **Ivey Cases (casebook)** Available from Ivey Publishing (www.iveypublishing.ca). The cost of the casebook is \$25 in total.
- **Brightspace:** Additional files will be available: Topics slides, problems, non-Ivey cases and text materials. Unless noted, all materials on Brightspace are owned by Professor John Siambanopoulos.

COURSE EVALUATION

Student evaluation will consist of a midterm exam (Operations), and a final exam (Finance).

<u>Course Component</u>	<u>Weight</u>	<u>Total</u>
Attendance and Participation	0%	0%
Midterm Exam (online) (Operations)	40%	40%
Final exam (June 22/23) (In-person) (Finance)	60%	<u>60%</u>
Total		<u>100%</u>

Academic consideration for the midterm and final requires formal supporting documentation. Students who miss the midterm for a valid and approved reason may be eligible for a make-up midterm. The midterm exam will be done online and live.

Students **MUST** write the final exam in a writing location set up by King’s: London (at King’s), Toronto, Vancouver, or Beijing. The exam will be held June 22/23, for students in Canada. Students in Beijing will write in late July. **Students must choose their location by May 18. ACSD students CANNOT be accommodated for the final exam.** If a student cannot commit to these, it is recommended that they drop this class and take it during the regular year.

IMPORTANT ACADEMIC DATES

- First day of Class: May 12
- Last day to Add: May 15
- Last day to choose the final exam location: May 18
- Midterm Exam: May 23
- Last day to drop: June 16
- Last day of classes: Thursday June 19
- Final Exam: June 22/23 in London, Toronto and Vancouver (Beijing will be in July)

COURSE POLICIES AND PROCEDURES

Students who have any problems that may hinder their academic performance are encouraged to discuss these issues with the Professor or the appropriate College official **well before exams**. In the summer online class, ACSD students cannot be accommodated for the final exam and are encouraged to take this class in-person.

TEACHING METHODOLOGY AND EXPECTATIONS

Students should read the slides and text prior to class, and in class, the professor will explain the ideas, give examples of the concepts, and add to your understanding. Much of this course is focused on applying the skills and ideas learned. Analyzing, interpreting and explaining concepts in accounting, finance and operations will aid in decision-making. Use the Assignment Schedule (on Brightspace) to know the agenda for every class during the term. “Not knowing” what is covered in each class is not an acceptable excuse for lack of preparation.

Classes will be held online on Zoom. Students are **expected to have their camera on (and be seen) with the sound off** (except for questions).

Lectures then Cases/Problems

Topics and concepts will be discussed at the beginning of each unit with examples. Cases and short examples will be used to focus on improving the skills learned. The nature of learning a skill (like ratio analysis) means this class will be very applied. Students need to try and to practice.

It is recommended that students read the material and attempt any questions or cases **BEFORE** class. At the beginning of each unit, lectures will discuss the theory with real-life examples to help explain the material along with giving students a chance to ask questions (this is really the very best time).

Students should have the cases attempted, to best learn the material.

Exams will focus on the skills learned and to learn a skill, practice is necessary.

Policy for Quizzes and Examinations

- There will be no re-weighting of components within the course except for the situation discussed below.
- Once you have written an assignment, quiz or exam, your mark will not be changed except under formal appeal (see process below)
- Students must **write both exams** and **pass the Final Exam** to be eligible to receive a passing grade.
- If a student wishes to appeal a mark on a testing point, they must write out their concerns and hand in the appeal and the testing material to the professor. The professor will review the appeal and the discuss the result with the student.

Scholastic Offences, Plagiarism and Collusion

Every student enrolled in MOS 1023A/B is expected to comply with the Student Code of Professional Conduct. 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: [here](#).

Students must write exams with no aids. Plagiarism or collusion is a major academic offence (see Scholastic Offense Policy in the Western Academic Calendar). Use or access of any Artificial Intelligence tools during any exam is not allowed.

Online Behaviour and Intellectual Property:

All students are expected to engage online in a professional and respectful manner. This includes all interactions with peers, as well as communication between TAs or your Professor.

Course content used in the course is considered the faculty member's or publisher's intellectual property; it should **not** be distributed, shared in any public domain, or sold by a student or other third party. This includes all Ivey materials and original materials created by the instructor. Note: Documents used in MOS 1023 may contain hidden copyright indicators and course identifiers.

Failure to follow these guidelines can result in Academic discipline.

Statement on Use of Electronic Devices

Pictures and videos are absolutely prohibited unless sanctioned by the professor. *No Ivey materials may be copied or photographed in any way, including during class.*

Students are **not allowed** to have a cell phone, or any other electronic device, during examinations unless used for Zoom. **Students caught recording the exam questions in any way and/or communicating with anyone during an exam will be punished with a minimum of receiving a "zero" and referred to the Academic Dean.** All glasses are not permitted during exams.

Class Communications

To help manage the class, please keep in mind the following regarding communicating during the course.

A) Office hours:

All Office Hours will be done by appointment over Zoom. Contact the professor to request a time.

B) Brightspace: Announcements and Grades

This resource will be used to send out announcements directly to your UWO email. If you lose an announcement in your email, check Brightspace where they will also be available. Midterm marks will be posted on the Gradebook. The Academic Dean's Office posts final marks on the Student Centre.

Important: Read Every SINGLE Announcement. Lack of effort or ignoring announcements are not reasons for accommodations like "forgetting" or missing a deadline. Students are responsible for and expected to check their UWO email daily. If announcements are not being received, contact [John](#) immediately.

C) Email: Best Way to Contact the Prof

Before emailing a question: Make sure to check the Course Outline, previous Announcements and Class Slides FIRST for the answer. All documents are on Brightspace.

Use the following structure for all email:

Dear Professor Siambanopoulos [1]

I'm in your "MOS 1023" class or something to ID the class[2].

This is the Question I Have or the Help I Need [3].

This is what I did to try to figure out my problem. E.g. check the Course Outline, read all the Brightspace announcements, asked someone from class if you missed, etc. [4]

I think this is the Answer [5].

This is the Action I would like You to Take [6].

Sincerely,

Your Favourite Student (Your Name in Class)

Explanation of Elements

1. Professor S or J or Prof. S, or Prof. J, etc. I know right away it's from a student. Get my attention.
2. Identification: What class are you in? What class are we talking about?
3. Describe what your problem/issue is. Be clear.
4. Tell me what you have done to solve your problem. Provide details.
5. If possible, what you think the answer or possible solution is or could be.
6. What you want me to do. Explain something, make an appointment with me, etc.

Use this outline for emails you send. If you do not follow these guidelines or send a vague email, that requires a follow-up email for clarity it will be remembered.

Be clear the first time.

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 [here](#).

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://mykings.ca/intranet/app/#/academics/academic-advising/academic-consideration-requests-and-student-absence-portal>

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 https://academicsupport.uwo.ca/accessible_education/exams/index.html.

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://mykings.ca/intranet/app/#/student-supports-and-services>

Students experiencing emotional or mental health distress can access services at King's University College: <https://mykings.ca/intranet/app/#/student-supports-and-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/psych/index.html>

Academic Support Services at King's University College:

<https://mykings.ca/intranet/app/#/academics/academic-advising>

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://mykings.ca/intranet/app/#/student-supports-and-services/campus-safety-and-reporting/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.

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://mykings.ca/intranet/app/#/student-supports-and-services/campus-safety-and-reporting/student-code-of-conduct>

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 [here](#).

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 you 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/OriginalityReports-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.