



BUS2257 570
Accounting & Business Analysis
Fall/Winter 2026-2027

Instructor: Alexander Miller
Email: amill64@uwo.ca

Course Information

Mode of Instruction: In-Person

Calendar Description:

Prerequisite for entry to Honours Business Administration. Course Divisions: (1) Financial Accounting - development of financial statements, and the assessment of their uses and limitations. (2) Business Analysis and Management Accounting - using case studies with an emphasis on smaller businesses, students learn various quantitative decision-making tools highlighted by an entrepreneurial feasibility study.

Pre-requisite(s): 5.0 courses at University level.

Extra Information: 3 lecture hours.

Course Weight: 1.00

Breadth: Category A

Subject Code: BUSINESS

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.

**King's University College
Business 2257 Section 570 -
Introduction to Accounting**

Course information:

Course Name, Number, Section: Bus 2257 Section 570

Instructor(s): Alexander (A.J) Miller

Contact Information: amill64@uwo.ca

Office hours: By appointment, (2:30 - 3:30 Tues, or Zoom 9 to 5pm - Mon, Wed or Fri)

This course presumes no prior knowledge of business administration. It is required by other faculties for some of their programs and is the only university prerequisite for entrance into the Undergraduate Business Program (HBA) at Ivey Business School.

LEARNING OUTCOMES

1. Have a functioning use of accounting principles to apply to new accounting problems.
2. Be able to record a company's daily events using debits and credits.
3. Be able to reconcile company's bank records and financial statements.
3. Understand the concept of accrual accounting and be able to adjust a company's accounting events at fiscal year.
5. Use accounting techniques to track events involving sales, expenses, assets, leases, manufacturing or merchandise inventory, stocks, bonds and trading investments.
6. Develop financial literacy to interpret financial statements including preparing statements of cash flow and ratios.
7. Use cost behavior patterns to make predictive decisions.
7. Develop projections of financial statements based on decisions and choices.
8. Create and interpret cash budgets.
9. Use a variety of skills including differentials to understand the financial aspect of a decision.
- 10.

BUSINESS 2257 PREREQUISITE

The prerequisite for Business 2257 is five credits. Unless you have either the requisites for this course or written special permission from the department 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.

COURSE OBJECTIVES

1. Introduce students to the current methods used in developing financial statements.
2. Provide students with an introduction to the analytical management tools that assist business decision-making.
3. Increase problem-solving capabilities.
4. Provide a common base of knowledge as a building block for the first year of the Undergraduate Business Program.
5. Provide a foundation of business knowledge as required for various other degree programs at Western (e.g., Management and Organizational Studies [MOS]).

In summary, students will leave Business 2257 better equipped for problem-solving, whether in business or other organizations. In addition, verbal and written communication skills will be improved.

Students will understand why and how accounting principles are used to develop financial statements, learn basic analytical techniques, gain a better understanding of the workings of small business, and appreciate the difficulties involved in making decisions using incomplete or imperfect information.

COURSE STRUCTURE AND CONTENT

The course is divided into two segments: the first segment deals with the preparation of financial statements; the second segment focuses on the analysis of quantitative and qualitative data needed to make business decisions.

The Preparation of Financial Statements Segment (First Half)

Generally accepted accounting methods of presenting the financial condition and performance of a firm will be outlined and discussed in a series of questions, exercises, problems and cases. In addition to manipulating, correcting and summarizing data to produce financial statements (balance sheet, income statement, etc.), students will be expected to recognize the uses and limitations of these statements.

Analysis and recording of accounting transactions using the T-account system will be the primary tool used in this segment of the course.

The Business Analysis and Managerial Accounting Segment (Second Half)

This portion of the course emphasizes the interpretation and use of the accounting information developed in the first half. From the decision-maker's perspective, students are expected to analyze the financial and non-financial aspects of a given firm and to evaluate future courses of action. This material is more subjective than the preceding half and requires students to make decisions using incomplete and imperfect information. The second half uses primarily cases based on small- to medium-sized businesses, as teaching vehicles, for applying the following concepts.

Business Planning

1. Cost Behaviour

This section involves the classification of costs according to their behaviour with respect to the sales volume of a firm. Such analysis is useful for preparing financial projections and budgets, controlling and monitoring performance, and making operating decisions. An understanding of cost behaviour is fundamental to quantitative analysis in the second half.

2. Marketing Management

The basic tenets around how to establish a marketing strategy are studied to understand the "fit" between a product or service and its intended consumers.

3. Cash Management

This section is divided into two segments—past and future. The statement of cash flows (past) helps answer questions about cash usage and cash sources during the past accounting period. The cash budget (future) is a tool used in forecasting cash needs and surpluses in order to help manage a firm's cash position

4. Financial Management and Planning

This section introduces ratio analysis and projected financial statements. These tools enable a manager to assess the financial condition of a firm, plan for future financing needs, and choose the appropriate financing sources.

Managerial Accounting

Cost-volume classifications, overhead allocation rates and risk/return analysis, addressed earlier in the course, are used again as analytical tools when making decisions, such as the setting of retail selling prices, evaluating sub-unit performance, and assessing short-term opportunities—the differential cash flow model.

Comprehensive Cases

The course will conclude with comprehensive cases that integrate the material covered in the second half.

Note: Class assignment schedules are posted on the Business 2257 OWL site.

Group Report

Student groups will receive a business idea with some information pre-researched for them. The group will take the information and research any additional details to complete a feasibility report for the assigned idea.

COURSE MATERIALS

1. WileyPLUS (ISBN 9781119614197) - With this option, you will have access to the e-book, WileyPLUS assessment, and additional resources for the duration of the course
2. *Casebook: Business 2257 2026-2027 Casebook.*¹
3. Super-T Worksheets.

¹ The course casebook and handouts are protected under copyright law and are considered mandatory fees by UWO Senate and the Board of Governors.

TEACHING METHODOLOGY AND EXPECTATIONS

This course is taught primarily by the case method, which requires a much greater involvement of students than does the traditional lecture method. Students are expected to be fully engaged in the entire learning process. This means devoting time and energy to preparation before class, listening to others during class discussions and engaging in discussions. Collective reasoning and discovery are critical to the successful application of the case method. *Prior to any case discussion, engaging in discussions with (or examining notes from) others who may have already experienced the case class is a clear violation of our norms.*

The workload for this course is heavy and students spend a considerable amount of time in preparing for each session since emphasis is upon day-to-day preparation for each class. Students have consistently rated Business 2257 as one of the heaviest courses of the second year.

Attendance

Attendance at all sessions in this course is expected; however, circumstances may arise which make it impossible for you to attend. For example, if you are unable to attend due to health-related reasons, you are expected to **notify your instructor**. Under University regulations, your instructor can determine at what point absenteeism has become excessive and thus can prevent you from passing the course. Business 2257 will adhere to the following ruling as stated in the Academic Calendar:

Under University regulations, your instructor can determine at which point absenteeism has become excessive and approach the Dean who may prevent you from writing the final exam, thus preventing you from passing the course. **At the discretion of the instructor, any student who misses more than 25% of scheduled classes will receive a class contribution grade of 0 out of 10 for the course.**

Appointments

If you wish to meet with me via zoom, send a request to amill64@uwo.ca

Assignment Authoring

All assignments (reports, exams, etc.) must be authored from an original document using a Microsoft Word account registered to the student. Microsoft Word is available free to all students by visiting myoffice.uwo.ca. Documents submitted with registrations affiliated to anyone other than the student may be taken as evidence of collaboration or plagiarism. Only Microsoft Word documents will be acceptable upload submissions (i.e. do not submit pdf documents). If a student is required to resubmit due to improper document formatting, late penalties will be calculated from the time the properly formatted document is submitted.

Evaluation

Tests Maybe held on weekends, Outside of class hours.

Students are evaluated through a series of written tests, written reports and weekly classroom contributions. Not all material that the student is expected to understand will be explicitly covered in lectures and discussions. Most of the evaluation is based upon written tests and a final examination, which assess students' analytical capabilities and grasp of the concepts taught in the course. Specifically, the following weightings of the requirements are as follows:

Component	Timing	Weight
Midterm Exam	Saturday October 24, 9:00 am to 1:00 pm	20%
Midyear Exam	December Exam Period	25%
Group Project	Feasibility Written Submission TBD Presentations: March 2026	20%
Final Exam	In Exam Period	25%
Contribution	Daily	10%

Midterm & Midyear Tests

These tests must be completed individually and will primarily require students to prepare t-account or journal entries for various events as specified. These tests will follow the case format.

Group Project

Details about the group project will be shared in term. Students will have an opportunity to form groups voluntarily, however the instructor reserves the right to make any necessary assignments or changes to group membership. If it is brought to my attention that a student has not contributed sufficiently to the group project, the student may receive a grade penalty. This grade penalty will be at the discretion of the instructor and may be based on feedback received from other group members or from a peer evaluation form.

Final Exam

This exam is to be completed individually and will require students to prepare analysis to support their recommendations and decisions for a comprehensive case situation.

**Ten marks (of 100) of the written report mark will be deducted for the first 24 hours during which the report is late. Ten marks (of 100) of the written report mark will be deducted for the second 24 hours during which the report is late. Late reports must be submitted during administrative office hours (9:00 a.m. to 3:00 p.m.). There are no exceptions. Reports exceeding the word limit will be subject to a penalty of 10 marks (of 100) of the written report mark. A 10% penalty of the report's worth will be applied if the word count is exceeded and a 10% penalty of the report's worth will be applied if the number of exhibits is exceeded. Students should consult their instructors if they have any doubts regarding penalties.*

If it is brought to the attention of an instructor that a student has not contributed sufficiently to the group report, the student may receive a grade penalty. This grade penalty will be at the discretion of the instructor and may be based on feedback received from other group members.

**Students may not pay any person or tutorial service, workshop or other organization for assistance or advice in researching or writing the group report.*

t*Contribution by each and every student is a cornerstone of any effective case method learning experience. Active class involvement augments the learning experience, increases assimilation of material and stimulates the level of class discussion. Students' contributions to this course is initiated through thorough class preparation. Cases should be analyzed, related to readings, lectures and experience. Contribution is expected to be relevant to the current discussion and includes answering questions, volunteering answers, advancing the discussion to a new issue, developing one side of an argument, clarifying difficult concepts and asking questions pertinent to the topic. Students should be prepared to start the class, lead the discussion, develop agendas and suggest topics of importance. Just as important is listening attentively to your classmates and critiquing ideas constructively.*

All components of evaluation (tests and the group report as noted above) must be completed for students to be eligible for a passing grade in the course. **Students must pass at least one of the following individual timed testing points to be eligible to receive a passing grade: midterm test, midyear test, or final examination.** There will be no reweighting of components within the course.

MAKE UP EXAMS

Due to the case-based nature of exams in this course, make up exams will be administered at the next time a testing point is available for this course, i.e. during regular sessions September - April. Special examinations will not be given.

The Make Up exams are set for November 5th, 6-10pm, January 7th 6-10pm and TBD for the April final exam.

² You may not self-declare for the feasibility presentation or Midterm exam

KING'S UNIVERSITY COLLEGE

GENERAL COURSE POLICIES

2026-2027

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://registrar.uwo.ca/academics/pdfs/student-medical-certificate.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://kings.uwo.ca/community/library/services/accessibility/>

Students experiencing emotional or mental health distress can access services at King's University College: <https://kings.uwo.ca/campus-life/student-supports/>

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-health/index.html>

Academic Support Services at King's University College:

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

GBSV Support:

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

Mental Health and Wellness at King's - King's University College

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.

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.

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://kings.uwo.ca/sites/2025/assets/files/about/governance/policies/board/Board%20Policy%203_1%20Code%20of%20Student%20Responsibilities%20and%20Conduct.pdf

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 https://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_offences.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.