



MOS1023A 570
Introduction to Accounting and Finance
Fall 2026

Instructor: John Siambanopoulos
Email: jsiamba2@uwo.ca

Course Information

Mode of Instruction: In-Person

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 Fall 2026 Section 570

Professor: John Siambanopoulos **Email:** John.Siambanopoulos@kings.uwo.ca or
Phone: (519) 518-0935 jsiamba2@uwo.ca
Office Hours: To Be Announced **Interim Director:** Dr. Peter Ibbott
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 in the final section. Read it.

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

- **Casebook for MOS 1023A/B.** Will be available from Ivey Publishing. (www.iveypublishing.ca) This is necessary as it contains most of the cases for the course. The cost of the casebook is around \$40.
- **Additional files** will be available on Brightspace under “MOS 1023” and will include slides, extra problems, and other materials
- **NOTE: No materials from Ivey or Brightspace should be shared online anywhere.** Document tracking is contained in every file.

COURSE EVALUATION

Student evaluation will consist of participation/class achievements, a midterm and final exam. Exams are not cumulative and will cover material only relevant to that section.

<u>Course Component</u>	<u>Weight</u>	<u>Total</u>
Midterm Exam (Operations) (October 9 or 23/24)	40%	40%
Contribution/Class Achievements	10%	10%
Final exam (Finance) (December Exam Period)	50%	<u>50%</u>
Total		<u>100%</u>

Class achievements are events that can earn bonuses throughout the term such as handing in homework or a case analysis. Contribution in class also includes attendance. Attendance will be taken **at the beginning of each class** by taking a picture of the students present (student numbers). Students must be on time. Artificial intelligence will be used to analyze the photos and summarize which student numbers are present.

Academic consideration for exams requires submission of formal supporting documentation. Students who miss the midterm, for a **valid and approved reason from the Academic Dean's Office**, may be eligible for one make-up midterm during the semester. Valid students missing the final will write a make-up at the beginning of the following term.

IMPORTANT ACADEMIC DATES

- First day of Classes: September 9, 2026
- Last day to Add (or Drop with nothing on the transcript): September 17, 2026
- Fall Reading Week: Oct. 10 – 18, 2026
- Last day to drop without penalty (“WDN” on the transcript): November 30, 2026
- Last day of classes: December 9, 2026
- Study Day: December 10, 2026
- Final Exam period: December 11 – 22, 2026

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 and assignments are due**. It is much more difficult to justify giving special consideration after the fact.

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. Cases and examples will then be used to apply the material. 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 a lack of preparation.

Lectures then Cases/Problems

Topics and concepts will be discussed at the beginning of each unit with examples and lectures. Cases and short examples will then be used to focus on applying and improving the skills learned. The nature of learning a skill (like Ratio Analysis) means this class will be more “applied” than “theoretical”. Therefore, it is recommended that students read the material and **ATTEMPT** any questions/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). After the theory, the focus will turn to cases and applying the theory. Cases in class will be similar to the exams.

Students should have the cases attempted, with their work and thoughts available to share in class.

Practiced application of the tools to new situations is how students succeed in MOS 1023. TRYING all the cases is crucial since both exams will use cases (exactly like class) and focus on the skills learned. To learn a skill, practice is necessary. Students cannot succeed in this course through memorization.

When a student comes to class with blank pages in front of them, and no casebook, that is a good indication they are likely completely unprepared, and this will directly and **negatively** affect their contribution mark. None of the cases done in class will be on any exam. All exams will involve a new case that students have not seen before so studying “old cases” isn’t useful to learning an applied skill.

Policy for Testing Points

- There will be no re-weighting of components within the course.
- Once a student has written an exam, the mark will not be changed except under formal appeal (see process below).
- Students must **write both** and **pass at least one** of the following individual timed testing points to be eligible to receive a passing grade: midterm exam, and final exam.
- If a student wishes to appeal a mark on a testing point, 24 hours *after receiving the evaluation*, they may submit a written appeal with their concerns and the testing material to the professor. The professor will review the appeal and discuss the result with the student.

Scholastic Offences, Plagiarism and Collusion

Plagiarism or collusion is a major academic offence. Collusion is collaboration with another person in the preparation or editing of assignments or other written work offered for credit unless the professor specifically approves such collaboration in advance. In MOS 1023, **students must write exams themselves with no external help or support.**

Every student enrolled in MOS 1023 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 [Scholastic Discipline for Undergraduate Students](#)

Within this course, use of generative artificial intelligence (AI) tools (such as ChatGPT) is not permitted for written work submitted for any evaluation. Unauthorized use of AI will be subject to academic discipline.

Intellectual Property and Student Privacy

Course content used in the course is considered the faculty member's or the publisher's intellectual property; **nothing** should be distributed, shared in any public domain, or sold by a student or other third party. **Do NOT share anything from this course. This includes all lvey materials and original materials created by the professor.**

To respect privacy laws and the privacy of individual students, student grades will be communicated ONLY via Brightspace Gradebook, or direct contact with the professor. All final course grades are required to be submitted by the professor within 7 days of the final exam to the Academic Dean's Office (ADO). *The ADO is responsible for approving and posting final course grades to the Student Centre.*

Statement on Use of Electronic Devices

*Cell phones/laptops/other electronic devices are **only** to be used for class related tasks like notetaking, referencing the student's case analysis or class slides, etc.* Any other use (social media, YouTube, etc.) or distraction is unwelcome. Students caught abusing this rule will result in expulsion for the day.

During class, pictures and videos are **absolutely prohibited** unless allowed by the professor. *No lvey materials may be copied or photographed in any way, including in or outside of class. Recording of class materials or the professor (photos/video/audio) will result in expulsion from the class for the day.*

Students are **not allowed to use** a cell phone, or any other electronic device, during examinations except a calculator. This includes AI-type glasses and other related devices. **Students caught recording exam questions and/or communicating with anyone during an exam will be punished with a minimum of receiving a "zero" and referred to the Academic Dean.**

Class Communications

To help manage the course the following methods will be used for communication. Please note that during class is the best time to ask questions.

A) Office hours

Office hours will be held in DLH 222 or on Zoom as appropriate. For details on the location of DLH 222, look up “Siambanopoulos office” on YouTube. <https://www.youtube.com/watch?v=R5iuqEaQyPg&t=2s>

B) Brightspace OWL:

This resource will be used to send out announcements and hold all distributed class materials. Most class materials will be in the Casebook. Midterm marks will be posted on the Brightspace Gradebook. Note: The Academic Dean’s Office *approves and posts final course marks on the Student Centre*.

Read every Brightspace announcement sent to your email. All announcements are also posted to Brightspace. If you are not receiving announcements, please contact the professor immediately.

C) Direct Email:

Use the following structure for all email, which is the best form of communication. Both jsiamba2@uwo.ca and John.Siambanopoulos@kings.uwo.ca are directed to the same place. **Send only one email per issue.**

Dear Professor Siambanopoulos (spelling counts!!!!) ☺

I’m in your “MOS 1023” class or How I Know You.

This is The Question I Have or The Help I Need (explain in some detail, screenshots are great).

This is What I Did to Figure Out My Problem (make an effort!)

E.g. check the Course Outline, read the Brightspace announcements, (show me you tried. Don’t waste my time with something you can find easily.)

I Think This Is the Answer (What did you do, where did you get stuck, how did you approach this)

This is the Action I Would Like You to Take. (What do you need from me? How can I help you exactly?)

Sincerely,

Your Favourite Student (Your Name in Class)

Use this outline for all email correspondence.

Be clear the first time. ☺

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.