



MOS2227A 571
Introduction to Financial Accounting
Fall 2026

Instructor: Alexander Miller
Email: amill64@uwo.ca

Course Information

Mode of Instruction: In-Person

Calendar Description:

This course is an integrated introduction to accounting principles and practices. It is designed to help students begin to understand accounting information, along with its uses and limitations. This course is to provide students with an integrated framework for preparing, analyzing and interpreting the financial statements.

Pre-requisite(s): 5.0 courses at University level, and enrollment in the Honours Specialization in Financial Economics, Specialization in Financial Economics, Major in Finance, Minor in Finance, or BMOS program.

Anti-requisite(s): Business Administration 2257.

Extra Information: 3 lecture hours. Note: Students interested in pursuing an HBA Degree at the Richard Ivey School of Business should not take this course in second year as Ivey does not recognize this course as part of the HBA degree. Instead, students should take Business Administration 2257 as required by Ivey.

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.

King's University College
MOS 2227A Section 571 –
Introduction to Financial Accounting

Course information:

Course Name, Number, Section: MOS 2227A Section 571

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)

Course description:

This course is an integrated introduction to accounting principles and practices. It is designed to help students begin to understand accounting information, along with its uses and limitations. This course is to provide students with an integrated framework for preparing, analyzing and interpreting the financial statements.

Antirequisite(s): Business Administration 2257 Note: Students interested in pursuing an HBA Degree at the Richard Ivey School of Business should not take this course in second year as Ivey does not recognize this course as part of the HBA degree. Instead, students should take Business Administration 2257 as required by Ivey.

Prerequisite(s): 5.0 courses at University level, and enrollment in second year BMOS program.
Anti- requisite: Business 2257 Extra Information: 3 lecture hours.

Course learning outcomes:

The overall objective of this course is to develop your knowledge of, and your ability to use, financial accounting information. At the conclusion of this course you will be expected to:

1. Prepare financial statements.
2. Understand financial accounting concepts and the way concepts are applied in recording accounting information.
3. Interpret financial statements and derive information to support decision-making.
4. Be aware of the existence of alternative accounting treatments and the need to exercise judgment in deciding on the treatment appropriate in a specific situation.

Mode of Instruction:

In-Person Classes, attendance and active participation is required.

Course textbooks/materials:

1. MOS 2227A Workbook – This is a custom workbook that is used each week and is

essential. The Western Bookstore sells these for \$48.00

2. Financial Accounting, Canadian 9th Edition , Kimmel , Wiley. The E-book is available for \$89 and the hard copy for \$141.80. This book is only suggested to students who want secondary materials.

Method of evaluation:

Evaluation	Date / Time	Percentage
Test 1	October 20 th , 11:30am	32.5%
Test 2	November 17 th , 11:30am	32.5%
Semester Group: Participation	Throughout Course	7.5%
In-Class Exercises		12.5%
<u>Article Presentation</u>	Final Week of Class	<u>15%</u>
		<u>35%</u>

You must complete all evaluation components to pass the course. There will be no reweighting of components unless you have received an academic accommodation. Grades will not be adjusted on the basis of need. Your mark in the course will be the mark that you earn based on your demonstrating understanding of course content. Extra credit assignments are not available, and assignments cannot be rewritten to obtain a higher mark. Once you have completed an assignment, you are committed to the mark earned.

Tests: Tests will cover all material covered in the course up-to-date and be cumulative. They will use a combination of multiple choice and short answer, with an emphasis on short answer.

Test 1 does not have a makeup exam and will be reweighted to test 2 in the event a student qualifies for accommodation.

Test 2 requires documentation for accommodation and will offer a standardized make-up exam.

Semester Group: Groups will be formed to participate in a number of in-class activities, participation and an article presentation.

Participation: Active class involvement augments the learning experience, increases material assimilation, and stimulates class discussion. Students' contribution to this course is initiated through detailed class preparation. *Students are expected to be present, be prepared, have attempted the homework, and participate.* These will be measured on a group basis. This elevates the expectation to multiple points of discussion from each team.

In-Class Activities: New workbook style problems will be presented in class with teams given time to solve them and share their answers. Each question will be marked as correct or incorrect.

Article Presentation: Groups will be required to find a peer reviewed academic article related to any of the topics covered throughout the semester. Groups will need to create a presentation that:

- i. Summarizes the article and key teaching points
- ii. Compare and relate the article to the appropriate course content
- iii. Discuss how the article can help in the workplace
- iv. Field a question-and-answer period with the class.

Not all group members need to present, however only individuals present for presentations will receive a grade for their group's efforts. Furthermore, being able to present without reading from a script or notes is an expectation for second year university students. In the event an presentation is impacted by simply reading a script, the Individuals or groups may receive penalties at the discretion of the instructor.

Peer-Review Process: At the end of the semester each team will be asked to complete a peer review quiz on Brightspace. Students will grade each member's performance on a scale from one to ten. With Five being a minimum effort expected from a university student, seven being a typical contributing group member and ten being a truly amazing group member who went well above and beyond. Scores below five are considered failing on the scale would be attributed to group members failing to meet an acceptable level of group work contribution at the university level.

If a student gets an average peer review score below five, they will have their grades on all group-based evaluations adjusted at the discretion of the instructor. The percentage by which the student failed to achieve the minimum score of five will be applied as a penalty to all group evaluations for that individual. For example, a student with an average peer review score of four, would be twenty percent away from a minimum score of five and would have all of their group work-based evaluations reduced by 20 percent.

The instructor has the right to adjust this penalty based on the specific situation.

Attendance: Students are permitted to miss the equivalent of two weeks worth of class without needing any documentation. After this point, all absences should be reported through the student absence portal. Each student will have their percentage of absences calculated based on the number of absences in excess of the weeks of flexibility and any documented absence. This penalty will then be applied to all group based grades. The instructor may revise this formula at their discretion.

For example, if the course has ten three-hour sessions and a student misses three sessions without documentation, they would be seen as 1/10th absent and receive a 10% penalty on all semester group work.

Academic Considerations:

Test 1 does not have a makeup exam and will be reweighted to test 2 in the event a student qualifies for accommodation. Test 2 requires documentation for accommodation and will have a makeup exam.

Students are permitted the equivalent of two weeks worth of class absences without impacting their semester group grade. Any absence above the two-week equivalent requires submissions through the student absence portal.

If a student is absent for the article presentation, if their group is approving, they can receive the groups grade if they have a documented absence in the student absence portal. If the group or student feels their absence impacted the entire preparation process of the article presentation, a reweighting of the article presentation will be made at the instructor's discretion.

Any student requiring 3 or more accommodations in a semester is seen as having their academic experience significantly impaired and in the interest of fairness maybe accommodated by a withdrawal without academic penalty at the discretion of the instructor.

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

AI Policy

Any use of generative AI must be disclosed and properly cited in an appendix. You must also cite the original sources the AI is generating the content from. You must also include the prompts used.

AI can be used for daily homework assignments and tutoring, but students are cautioned that in accounting, the models have often been trained from a variety of sources and are unlikely to be reliability IFRS compliant.

Schedule of Classes, Readings, Assessments:

Please see Brightspace for an up to date class schedule.

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.