

---

**MOS 4466B - Accounting Theory**  
**Course Outline: Section 001 / Winter 2013**

---

**1. Course Information:**

**1.1. Class Location and Time:**

**Section 001 – Wednesdays 2:30pm to 5:30 pm      Room - SSC 2028**

**1.2. Instructor:** Maria Ferraro

**Office:** Social Science Room 4422

**Office Hours:** Wednesdays 12:30pm to 2:00pm and Thursdays 1:30pm to 3:00 pm or by appointment

**Phone:** 661-2111 x82667

**Email:** mferrar3@uwo.ca

**Website Address:** <https://owl.uwo.ca/portal>

DAN Management and Organizational Studies strives at all times to provide accessibility to all faculty, staff, students and visitors in a way that respects the dignity and independence of people with disabilities. Please contact the course instructor if you require material in an alternate format or if you require any other arrangements to make this course more accessible to you. You may also wish to contact Services for Students with Disabilities (SSD) at 519-661-2111 ext 82147 for any specific question regarding an accommodation. More information about "Accessibility at Western" is available at: <http://accessibility.uwo.ca>

**2. Calendar Description**

**2.1.**

This course is about accounting, not how to account. Accounting students have been exposed to the methodology and practice of accounting and need to examine the broader implications of financial accounting for the fair and efficient working of the economy. The purpose of this subject is to give students and understanding of the current financial reporting environment taking into account the diverse needs and interests of external and internal users. Students are expected to develop an understanding of the scope, functions and limitations of the conventional accounting model and to explore various accounting theories that may explain why accountants do things the way they do.

**3 lecture hours, 0.5 course**

**2.2. Antirequisite(s):** None

**2.3. Prerequisite(s):** MOS 3360a/b and 3361a/b

**2.4.** Senate Regulations state, "unless you have either the requisites for this course or written special permission from your Dean to enroll in it, you will 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."

### 3. Textbook

Financial Accounting Theory, 6<sup>th</sup> Edition, William R. Scott  
Prentice Hall | Published: 2011-07-2  
ISBN-13: 978-0-13-5119150

### 4. Evaluation

#### 4.1.

Evaluation	Percentage of Course Grade
Quiz – in class (January 30)	10%
Exam #1 – in class (February 27)	30%
Participation**	10%
Presentation (March 27)	10%
Exam#2 – final exam period	40%

The quiz and Exam #1 will be short answer and mini case problems. There will be multiple choice, short answer and case type problems on the final exam. The Midterm examination will cover material studied up to chapter 7. The Final examination will cover material for the entire course.

Each exam, in total, will be scheduled for 2 hours, and are **closed book examinations. Dictionaries are NOT allowed into the examinations. Only non-programmable calculators will be allowed into the exams.** If you are unsure, please ask your professor to check your calculator.

Students are responsible for material covered in the lectures as well as the assigned chapters/sections in the text. Quiz will be in class time on October 3/4, 2012. Exam 1 will be in class time on October 24/25. The second exam will be scheduled during the exam period. Exams will not be returned to students but may be reviewed in the instructor's office. Students are **REQUIRED TO WRITE BOTH EXAMS**. There are no exceptions to this. Extra assignments to improve grades will **NOT** be allowed. **Grades will not be adjusted on the basis of need.** It is important to monitor your performance in the course. Remember: *You* are responsible for your grades in this course.

#### \*\*Participation (10%)

Regular participation and attendance is a key to the success of this course. Participation can take many forms such as:

- answering the assignment questions
- providing relevant background information based upon personal experiences
- relating current events linked to the material being discussed
- asking relevant questions
- providing clarification of points and issues

1. 10% of your final grade will be a result of your contribution to class discussion
2. It is expected that you will arrive on time, and be ready to work when you arrive.
3. You will be evaluated on your participation efforts after each class, taking into consideration both the quality of your participation and the quantity.
4. Quality is more important than quantity.
5. It is not anticipated that we will encounter any problems with poor preparation for class, disruptive behaviour, or frequent lateness or absences, however, should you choose to behave in any of these ways, you will experience a negative impact on your participation mark. It is appreciated when you inform your professor that you will be late, have to leave early, or will be absent from class. You should be advised that frequent absences from class are not tolerated well by your instructor.
6. The main objective of contributing to class discussion is not to be evaluated, but rather to learn, and to assist other members of the class (including the instructor) to learn.
7. The following might assist you in deciding how you will contribute to class:

#### **A- Excellent Contribution (8-10/10)**

- Consistent contribution to class discussions
- Contributions indicating preparation for class by pre reading and thinking about assigned material and making an initial attempt at assigned problems
- Frequent explanations of difficult points or concepts
- Positive direction demonstrated

#### ➤ **B- Good Contribution (6.5-7.9/10)**

- Consistent contribution to class discussions
- Contributions indicating preparation for class by pre reading assigned material
- Often demonstrates capability to explain difficult points or concepts
- Positive direction demonstrated

#### ➤ **C- Fair Contribution (6-6.4/10)**

- Contributed to class discussions
- Contributions indicated preparation for class
- Positive direction demonstrated

#### ➤ **D- Poor Contribution (5-5.9/10)**

- Infrequent contribution to class discussions
- Contributions give little indication of preparation for class
- Did not aid in developing positive classroom atmosphere

#### ➤ **F -Unsatisfactory Contribution (0-4.9/10)**

- Rarely contributed to class discussions
- Gave no indication of preparation for class
- Actively inhibited or impeded the course of class discussion

### **5. Lecture and Examination Schedule**

See **Lecture Schedule** posted on owl.uwo.ca for lecture topics and assigned readings.

### **6. University Policy Regarding Illness**

#### **6.1. Illness**

The University recognizes that a student's ability to meet his/her academic responsibilities may, on occasion, be impaired by medical illness. Illness may be acute (short term), or it may be chronic (long term), or chronic with acute episodes. The University further recognizes that medical situations are deeply personal and respects the need for privacy and confidentiality in these matters. However, **in order to ensure fairness and consistency for all students, academic accommodation for work representing 10% or more of the student's overall grade in the course shall be granted only in those cases where there is documentation supplied (see below for process) indicating that the student was seriously affected by illness and could not reasonably be expected to meet his/her academic responsibilities.**

**Documentation shall be submitted, as soon as possible, to the appropriate Dean's office (the Office of the Dean of the student's Faculty of registration/home Faculty) together with a request for relief specifying the nature of the accommodation being requested.** These documents will be retained in the student's file, and will be held in confidence in accordance with the University's Official Student Record Information Privacy Policy [<http://www.uwo.ca/univsec/handbook/general/privacy.pdf>].

**Once the petition and supporting documents have been received and assessed, appropriate academic accommodation shall be determined by the Dean's Office in consultation with the student's instructor(s).** Academic accommodation may include extension of deadlines, waiver of attendance requirements for classes/labs/tutorials, arranging Special Exams or Incompletes, re-weighting course requirements, or granting late withdrawals without academic penalty.

**Academic accommodation shall be granted only where the documentation indicates that the onset, duration and severity of the illness are such that the student could not reasonably be expected to complete his/her academic responsibilities. (Note: it will not be sufficient to provide documentation indicating simply that the student was seen for a medical reason or was ill.)**

**A form to be completed by off-campus physicians is available at:**

**<http://counselling.ssc.uwo.ca/forms/medicalNote.pdf>**

Whenever possible, students who require academic accommodation should provide notification and documentation **in advance of due dates, examinations**, etc. Students must follow up with their professors and their Academic Counselling office in a timely manner.

In the case of a final examination in the course, the student must arrange for a Special Examination or Incomplete through their Dean's office, for which you will be required to provide acceptable documentation.

If you feel that you have a medical or personal problem that is interfering with your work, you should contact your instructor and the Faculty Academic Counselling Office as soon as possible. Problems may then be documented and possible arrangements to assist you can be discussed at the time of occurrence rather than on a retroactive basis. In general, retroactive requests for grade revisions on medical or compassionate grounds will not be considered.

## **6.2. Make Up Examinations**

**6.2.1.** The student must write a make-up exam if the regularly scheduled exam is missed for reasons for which adequate documentation is received by the instructor (**this documentation must be supplied by the Academic Counselling office**).

## **6.3. Attendance**

**6.3.1.** It is expected that students will attend all classes. The professor does not provide access to lecture notes. Students are encouraged to obtain missed lecture notes from a fellow student.

## **7. University Policy on Cheating and Academic Misconduct**

**7.1.** Cheating on exams will not be tolerated; students are referred to the university policy on scholastic offenses (see section 9.0 below). Looking at the test of another student, allowing another student to view your exam, or obtaining information about a test in advance are all examples of cheating. Students found cheating will receive a zero (0%) on that exam. A number of safeguards will be employed to discourage cheating. For example, examination supervisors (proctors) of the tests may ask students to move to another seat during the exam, cover their paper, avert their eyes from other students' papers, remove baseball caps, etc. This is not meant as a personal affront nor as an accusation of cheating, rather as vigilant attempts at proctoring. A copy of guidelines about how to avoid cheating can be obtained from the office of the Ombudsperson, Room 251 University Community Centre, (519) 661-3573.

- 7.2. Students are responsible for understanding the nature of and avoiding the occurrence of plagiarism and other academic offenses. Students are urged to read the section on Scholastic Offenses in the Academic Calendar. Note that such offenses include plagiarism, cheating on an examination, submitting false or fraudulent assignments or credentials, impersonating a candidate, or submitting for credit in any course without the knowledge and approval of the instructor to whom it is submitted, any academic work for which credit has previously been obtained or is being sought in another course in the University or elsewhere. If you are in doubt about whether what you are doing is inappropriate, consult your instructor. A claim that "you didn't know it was wrong" will not be accepted as an excuse.
- 7.3. The penalties for a student guilty of a scholastic offense include refusal of a passing grade in the assignment, refusal of a passing grade in the course, suspension from the University, and expulsion from the University.

## 8. Procedures For Appealing Academic Evaluations

- 8.1. In the first instance, all appeals of a grade must be made to the course instructor (informal consultation). If the student is not satisfied with the decision of the course instructor, a written appeal must be sent to the Assistant Program Director or Designate of the BMOS program. If the response of the Assistant Director is considered unsatisfactory to the student, he/she may then appeal to the Dean of the Faculty in which the course of program was taken. Only after receiving a final decision from the Dean, may a student appeal to the Senate Review Board Academic. A Guide to Appeals is available from the Ombudsperson's Office.

## 9. Student Responsibilities

- 9.1. Material covered in lectures will not always be the same as material covered in the textbook. These two sources should be viewed as complimentary and not redundant. As such, students who want to do well in this course are **strongly encouraged** to attend lectures on a regular basis. Please note that the instructor will not be providing copies of lectures notes or overheads. Therefore, if you miss a lecture, you should try to obtain this material from another student.

In this class, some students may be unaware that their private discussions are distracting to other people. If you feel that students are distracting your attention from the material, then you should ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), then please see the instructor. In addition, please avoid engaging in private discussions with other students during the lectures.

To avoid unnecessary distractions, please arrive to each class on time.

## 10. Support Services

### 10.1. Support Services

The Registrar's office can be accessed for Student Support Services at <http://www.registrar.uwo.ca>  
Student Support Services (*including the services provided by the USC listed here*) can be reached at:  
<http://westernusc.ca/services/>

Student Development Services can be reached at: <http://www.sdc.uwo.ca>

- 10.2. Students who are in emotional/mental distress should refer to Mental Health@Western  
<http://www.uwo.ca/uwocom/mentalhealth/> for a complete list of options about how to obtain help."

## 11. Other Issues

### 11.1. Grade Policy

The DAN Program has a grade policy which states that for courses in the 3000-4000 range, the class average must fall between 70% and 75% for all sections of a course taught by the same instructor. In very

exceptional circumstances only, class averages outside this range may be approved by the Assistant Director or Director. Class averages are not grounds for appeal.

### **11.2. Short Absences.**

If you miss a class due to minor illness or other problems, check your course outlines for information regarding attendance requirements and make sure you are not missing a test or exam. Cover any readings and arrange to borrow the missed lectures notes from a classmate.

### **11.3. Extended Absences.**

If you are absent more than approximately two weeks or if you get too far behind to catch up, you should consider reducing your workload by dropping one or more courses. The Academic Counsellors can help you to consider the alternatives. At your request, they can also keep your instructors informed about your difficulties.

### **11.4. Academic Concerns.**

If you are in academic difficulty, it is strongly recommended that you see your academic counsellor.

### **11.5. Important Dates:**

January 7, 2013 Winter Session classes begin.

January 15, 2013 Last day to add a second-term half course

February 18, 2013 Family Day

February 18-22, 2013 Reading Week

March 7, 2013 Last day to drop a second-term half course without academic penalty

March 29, 2013 Good Friday

April 11, 2013 Winter Session classes end.

April 12 & 13, 2013 Study Days.

April 14-30, 2013 April examination period

## **12. Other Information**

- Bring student identification to exams.
- Nothing is to be on/at one's desk during an exam except a pencil, an eraser, and the individual's student card
- Do not wear baseball caps to exams
- Do not bring music players, cell phones, beepers, or other electronic devices to exams

**For The University of Western Ontario Senate Regulations, please see the Handbook of Academic and Scholarship Policy at: <http://www.uwo.ca/univsec/handbook/>**