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**MOS 4465B Section – 001, 002**  
**Advanced Accounting**  
**Fall/Winter 2020 Course Syllabus Jan-Apr 2021**

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**1. Course Information:**

1.1 Class Location and Time:  
Distance Studies/Online

Synchronous Lectures and class discussions by Zoom

Class Location and Time:

<u>Section</u>	<u>Day</u>	<u>Time</u>	<u>Location</u>	<u>Instructor</u>
001:	Monday	1:30 pm – 3:30 pm	zoom	Dawson
	Wednesday	2:30 pm -- 3:30 pm	zoom	Dawson
002	Monday	3:30 pm – 4:30 pm	zoom	Dawson
	Wednesday	3:30 pm – 5:30 pm	zoom	Dawson

1.2 Contact Information:

Instructor: Bill Dawson

Office: SSC 4330 / home office

Office Hours: Friday, 10:00-1:00 (zoom office hours) or by email

Phone:

Email: [bdawson@uwo.ca](mailto:bdawson@uwo.ca)

DAN Department of Management & 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 519-661-2147 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 Course Description:

Advanced financial accounting topics including international accounting and Canadian accounting treatment of intercorporate investments, business combinations, foreign currency transactions and translation, and accounting for not-for-profit organizations.

**Antirequisite(s):** [Business Administration 4427A/B](#).

Pre or Corequisites

**Prerequisite(s):** [MOS 3361A/B](#) and enrolment in 4th year of BMOS.

**Extra Information:** 3 lecture hours.

## 2.2 Senate Regulations

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.”

This regulation is in regard to the COURSES required.

**Students not in BMOS are permitted to enroll in up to 1.0 MOS courses, per the Academic Timetable.**

## 3. Textbook

Herauf, Darrell and Hilton, Murray W. Modern Advanced Accounting in Canada, 9<sup>th</sup> Edition, McGraw-Hill Ryerson Limited, 2019. (ISBN: 13:978-125965469-5)

CPA Handbook available on the Western Libraries website.

## 4. Course Objectives and Format

The DAN Department of Management and Organizational Studies as a whole draws upon an evidence-based management approach. Evidence-based management is the systematic process of gathering evidence from multiple sources, critically appraising the evidence, and using that evidence in making and evaluating management decisions to improve organizational performance.

### 4.1 Course objectives

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

1. Accurately construct consolidated financial statements for a Parent company and its subsidiaries.
2. Summarize transactions between a parent and its subsidiaries and incorporate them in the consolidated financial statements.
3. Analyze mergers and acquisition activity to demonstrate that IFRS requirements have been followed.
4. Contrast recent acquisitions to determine which should have most significant impact on future results for the acquirer.
5. Generate appropriate entries to record foreign exchange transactions for a fair value hedge and a cash flow hedge and translate financial statements from a foreign currency into Canadian dollars using appropriate foreign exchange rates for foreign operations.
6. Prepare journal entries for contributions received and disbursements made for Not-for-Profit organizations. Distinguish the differences in recording transactions under different accounting methods and prepare the financial statements appropriate for the selected accounting method.
7. Understand accounting for joint arrangements.

### 4.2 Course format

Weekly classes **on Zoom** will include lectures, group discussions and discussing assigned problems and cases. Participation is required. Solutions will be posted on OWL2.

### Class time:

The course is scheduled as a series of 1 hour / 2 hours lectures. Given the Covid-19 restrictions, these will take place on-line with Zoom during the class times set in the Academic Timetable Eastern Standard

Time. A Zoom invitation will be sent to you. Power point slides used in lectures will be made available to students on the OWL website. In addition, Notes will be posted on OWL to supplement slides. It is recommended that students do the required readings before attending the lectures and be ready for discussions on the materials.

### **Solutions:**

Official solutions of the assigned problems will be made available on OWL after the relevant material is covered during online class time.

Assignment and Examinations:

The assignments and the examinations will test the student's comprehension of both the technical and conceptual aspects of the course.

*Class time:* Class time will consist of lectures, problem solving and discussion. Class discussion is expected so please be prepared for class.

*Solutions:* This course has a NO PHOTOS policy. Students are not permitted to take pictures of work done in class by the professors including exams and hand in assignments. Official solutions to the assignment problems will be made available on OWL after the relevant material is covered by all sections.

*Assignment and Examinations:* The assignments and the examinations will test the student's comprehension of both the technical and conceptual aspects of the course.

## **5. Learning Outcomes**

See 4.1

## **6. Evaluation**

Midterm 1 Tentative (Chapters 1-5) (Fri, Feb 12, 9:00 am -12:30 pm EST)	30%
Individual Hand-in Assignment (Chapters 6-7) (Due Fri, March 12, 6:00 pm EST)	15%
Final Exam (Chapters 8-12) (During the Final Exam Period April 14-30)	30%
Group Hand in Assignment (Due Monday, April 12, by 6:00 pm EST)	15%
Participation and homework problems: See Participation Rubric	10%

Exams are mixed **in format**. Each exam, in total, will be scheduled for 3 ½ - 4 **hours**. Both the mid-term and final examinations will be open-book and consist short answer/calculations questions and cases/exercises/problems, which test your knowledge of the material that is discussed in class sessions and found in the PowerPoints, readings, and exercise/problem/case learning. The content will be similar to what is discussed in online classes. The final exam date will not be known until the final exam schedule is released by the Registrar. Do not plan other events during the exam period scheduled for April 14-30, 2021.

Unless otherwise specified examinations and assignments are to be completed **without collaboration** with others and are to be **individual efforts**. This would result in an academic offence.

### **CALCULATORS**

**Only non-programmable calculators will be allowed into the exams.** If you are unsure, please ask your professor.

**Electronic devices of any kind (including cell phones, smart watches and calculators) are NOT permitted at exams.**

Students are responsible for material covered in the lectures as well as the assigned chapters/sections in the text. Exams will not be returned to students but may be reviewed by contacting your Instructor.

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course. 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.**

The DAN Department has a grade policy which states that for courses in the 3000-4000 range, the class average must fall between 70% and 77% 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 Undergraduate Chair or Chair. Class averages are not grounds for appeal.

## **7. Lecture and Examination Schedule**

“See Weekly Schedule on OWL”.

## **8. Student Responsibilities**

Students should familiarize themselves with Western University Senate Regulations, please see: [http://www.uwo.ca/univsec/academic\\_policies/index.html](http://www.uwo.ca/univsec/academic_policies/index.html).

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.

### **8.1 Respect**

Please act respectfully towards the classroom, the Professor and your fellow students. Acting respectfully means arriving on time, turning off phones, avoiding private discussions during lectures, refraining from viewing non-course material on your laptops, and cleaning up after yourself. Acting respectfully provides a better learning experience for everyone.

Private in-class discussions are distracting to students and the Professor. If other students are distracting your attention from the material, you should ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), please see the instructor.

Late arrivals are also distracting. Please try to arrive on time for classes.

### **8.2 No Recording of Classes**

Students are not permitted to record any portion of a class, audio or video, without the prior written permission of the professor.

### **8.3 Copyright Notice**

Lectures and course materials, including power point presentations, outlines, and similar materials, are protected by copyright. You may take notes and make copies of course materials for your own educational use. You may **not** record lectures, reproduce (or allow others to reproduce), post or distribute lecture notes, wiki material, and other course materials publicly and/or for commercial purposes without my written consent.

## 9. Exam Policies

- Have student identification ready.
- Nothing is to be on/at one's desk during an exam, except your computer and any approved materials
- No other browsers or programs may be open while an exam is in progress.
- Students may be required to use ProctorTrack or other proctoring software.
- To ensure fairness to all students, questions will not be answered during exams.

## 10. E-mail Policies

The following policies apply to all emails between students and the Professor. Please respect the fact that the Professor receives hundreds of emails from students and must deal with those emails in a fair and organized manner. Unacceptable emails will receive a reply saying only "Please see Email Policies on the course outline".

### 10.1 UWO.CA Email Addresses Only

For privacy reasons, students must use their Western email accounts to contact the Professor. The Professor will not respond to emails from non-uwo.ca addresses (e.g. hotmail.com, gmail.com, etc.).

### 10.2 Subject Line Must Include Course and Section Number

The subject line of emails must contain the name or number of the course, and the section number in which the student is enrolled. The Professor teaches different courses and sections and cannot properly respond to questions if he does not know which course or section you are enrolled in.

### 10.3 Acceptable Emails

- questions about the course content or materials
- asking to set up an appointment to ask questions or review an exam
- notification of illness or other special circumstances
- providing constructive comments or feedback about the course

### 10.4 Unacceptable Emails

- questions that may be answered on OWL or on this course outline
- asking when grades will be posted
- asking what grade a student received
- asking where or when an exam is scheduled or the material covered on an exam
- requests for grade increases, extra assignments, or reweighting of course components

## 11. Attendance

It is expected that students will attend all synchronous lectures. The professor will not provide access to the lecture after it has been presented. Students are encouraged to obtain missed lecture notes from a fellow student.

### 11.1 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.

### 11.2 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.

## 12. Grade Fairness

Fairness requires that all students be treated equally and be evaluated using the criteria set out in this course outline. The evaluation criteria are based on actual achievement and not on how hard a student has tried.

Claims by students of an excellent academic history, good attendance record, need to obtain or maintain a scholarship, desire to be admitted to Ivey or graduate school, or other personal issues, cannot be used to justify a higher grade in the course or a reweighting of course components. There is no extra work or assignments available for extra credit or to "make up" for a course component that was missed or performed poorly.

## 13. Posting of Grades

Midterm exam grades will be posted on OWL once the grades are available. Final exam grades and final course grades are not posted on OWL and are available once they have been posted by the Registrar under "Academic Summary" at the Student Centre website.

## 14. University Policy Regarding Illness

### 14.1 Illness

For details on University Policy and student responsibilities go to:

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/Academic\\_Consideration\\_for\\_absences.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/Academic_Consideration_for_absences.pdf)

The current Illness Policy is available here (subject to change):

[https://dan.uwo.ca/undergraduate/course\\_information/IllnessPolicy.pdf](https://dan.uwo.ca/undergraduate/course_information/IllnessPolicy.pdf)

### 14.2 Make Up Examinations

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 Counseling office).

The date and time of the make-up examination will be set by the instructor, who will communicate the date to the student.

If a student is unable to meet the scheduled make-up as agreed, then the student is responsible for obtaining new accommodations from Academic Counselling, and seeking a new make-up date with the instructor within a reasonable time frame.

## 15. University Policy on Cheating and Academic Misconduct

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.

A copy of guidelines about how to avoid cheating can be obtained from the office of the Ombudsperson, Room 3135 WSSB, (519) 661-3573, [ombuds@uwo.ca](mailto:ombuds@uwo.ca).

Cheating on exams will not be tolerated; students are referred to the university policy on scholastic offenses. 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.

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.

## 16. Procedures For Appealing Academic Evaluations

1. In the first instance, all appeals of a grade must be made to the course instructor (informal consultation).
2. If the student is not satisfied with the decision of the course instructor, a written appeal must be sent to the Undergraduate Chair: Student Affairs of the Department of Management and Organizational Studies.
3. If the response of the Undergraduate Chair 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.
4. 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](#).

## 17. Support Services

### 17.1 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/your-services/>

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

Students who are in emotional/mental distress should refer to Health and Wellness at Western University: <https://www.uwo.ca/health/> for a complete list of options about how to obtain help.

### 17.2 Academic Concerns.

If you are in academic difficulty, it is strongly recommended that you see your [academic counsellor](#).

## 18. Important Dates

Jan 11	Winter classes begin
Jan 19	Last day to add a full course, or first term half course
Feb 13-21	Family Day Holiday and Reading Week (No classes)
Mar 12	Last day to drop a first term half course without academic penalty
April 12	Classes end for Winter Term
April 13	Study Day
April 14-30	Final Exam Period