



Winter 2024 Course Syllabus

MOS 4510B Section – 001 **Integrated Analysis and Decision Making in Accounting**

Course Mode: In-Person

Instructor: Stacey Hann, CPA, CA
Office Hours: Refer to Sign Up Tool on OWL
Email: stacey.hann@uwo.ca

1. Course Information:

1.1 Class Location and Time:

Please refer to Student Centre for details.

Office hours will be held remotely using Zoom. Students will be able to sign up for an appointment using the Sign Up tool on OWL.

Technical Requirements for this course:

- Stable high speed internet connection
- Working microphone
- Webcam
- Laptop

1.2 Course Description:

An analytical approach to complex business and accounting problems, integrating knowledge of taxation, assurance, management accounting, finance, and financial accounting. Students develop the problem solving, critical thinking, collaboration and leadership skills required of an entry level professional accountant.

Prerequisite(s): MOS 3361A/B, MOS 3370A/B, and enrolment in 4th year of a BMOS Accounting module

Pre or Corequisite(s): MOS 3363A/B and MOS 3362A/B

1.3 Accessibility:

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.

Contact Academic Support & Engagement at <http://academicsupport.uwo.ca/> for information about Western's Accessible Education.

More information about "Accessibility at Western" is available at: <http://accessibility.uwo.ca>

1.4 Land Acknowledgement:

We acknowledge that Western University is located on the traditional lands of the Anishinaabek, Haudenosaunee, Lūnaapéewak and Attawandaron peoples, on lands connected with the London Township and Sombra Treaties of 1796 and the Dish with One Spoon Covenant Wampum.

With this, we respect the longstanding relationships that Indigenous Nations have to this land, as they are the original caretakers. We acknowledge historical and ongoing injustices that Indigenous Peoples (e.g. First Nations, Métis and Inuit) endure in Canada, and we accept responsibility as a public institution to contribute toward revealing and correcting miseducation as well as renewing respectful relationships with Indigenous communities through our teaching, research and community service.

<https://indigenous.uwo.ca/initiatives/docs/indigenous-land-acknowledgment.pdf>

1.5 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 PREREQUISITE COURSES required.

Students not in BMOS are permitted to enroll in up to 1.0 MOS courses, per the Academic Timetable. The requirement that states you must be in BMOS is lifted during registration on the priority lift dates as noted in the [Timetable](#).

2. Course Materials

Case Book: All students must purchase a case book at the following link:

https://bookstore.uwo.ca/textbook-search?campus=UWO&term=W2023B&courses%5B0%5D=001_UW/MOS4510B

CPA Canada Handbook: online access is available on campus through the following link:

<https://edu-knotia-ca.proxy1.lib.uwo.ca/>

CPA Code of Professional Conduct (CPA Ontario website -

<https://media.cpaontario.ca/stewardship-of-the-profession/pdfs/CPA-Ontario-Code-of-professional-conduct.pdf>

Note: There is no textbook required for this course (only the case book).

Additional readings and problems may be assigned in class or posted on OWL.

ALL students registered for this course **must** purchase the current year Case Book from the bookstore due to the **use of copyright protected material**. Students must submit a copy of their receipt, showing his/her/their name on the Assignment Tool on the course OWL site on or before January 23, 2023. Students who do not submit their case book receipt will not be eligible to complete the assessments in this course, and thus will not be eligible to pass the course.

This course integrates financial accounting concepts learned in MOS 3360/MOS 3361 Intermediate Accounting, MOS 3370 Management Accounting, MOS 3363 Introduction to Auditing and MOS 3362 Introduction to Taxation. The course has certain elements that are geared towards students who are pursuing a professional accounting designation.

3. 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.

3.1 Course objectives

This course is an experiential learning course designed to use case-based learning to develop a student's analytical approach to analyzing complex business and accounting problems and improve problem solving, decision making, and critical thinking skills. Students will integrate and apply previously-gained technical and practical knowledge of financial accounting, performance management, assurance, finance, taxation and data analytics to real-life problems. Teamwork, leadership, and written and oral communication skills will be developed through simulations, presentations and case-based learning. Students will participate in a community engaged learning opportunity to strengthen students' transferable skills, interpersonal skills and transition to the work force.

3.2 Course format

Class time: Class time will consist of discussion of the case simulations scheduled for that day. The classes will have a seminar format with the instructor facilitating discussion of cases, group activities and group presentations. It is expected that all readings will be completed, and all assigned cases will be attempted prior to class, and that each student will come to class prepared to discuss the material.

Solutions: This course has a NO PHOTOS policy. Students are not permitted to take pictures of work done in class by the professors. Official solutions to the assigned cases will NOT be made available due to copyright. You should take your own notes of solutions discussed in class.

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

Case Responses: Students should strive to complete the case responses in the time allocated for the case to improve the conciseness of their writing and ranking of issues. In addition to the cases and readings for class discussion, additional problems should be completed on a self-study basis to reinforce and clarify the in-class learning.

The emphasis in this course is on learner-centeredness, and as such there is a significant element of self-teaching and self-motivation involved. The time commitment will be commensurate to other types of courses.

4. Learning Outcomes

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

- Demonstrate critical thinking and problem-solving skills by identifying and responding to business and accounting issues through use of case-based learning
- Respond to business and accounting situations that considers the business professional's role and the users' needs
- Effectively navigate and consult the CPA Canada Handbook to analyze accounting and assurance issues
- Utilize relevant qualitative and quantitative techniques in analyzing a variety of business situations in a professional and concise manner to support conclusions
- Communicate effectively in written and oral formats
- Demonstrate effective presentation skills for use in the business environment
- Collaborate effectively in groups by acting ethically and demonstrating professional values

5. Evaluation

Professionalism and class pre-work	20%
Midterm Exam*(February 9, 3:00pm-6:00pm)	20%
Integrated Simulations and Presentations	10%
Reflection Exercises	5%
Case Competition	15%
Final Exam (cumulative) Date TBA	30%

***Midterm exam date subject to change as will be scheduled by the Office of the Registrar.**

All assignments and examinations are expected to be done by the student registered in this course, following the instructions outlined by the assessment.

5.1 Examinations

Exams are a case-based format, using Microsoft Word and Microsoft Excel.

Examinations in this course will be conducted using a remote proctoring service, such as Proctortrack. By taking this course, you are consenting to the use of this software and acknowledge that you will be required to provide personal information (including some biometric data) and the session will be recorded. Completion of this course will require you to have a reliable internet connection and a device that meets the technical requirements for this service. More information about this remote proctoring service, including technical requirements, is available on Western's Remote Proctoring website at:

<https://remoteproctoring.uwo.ca>.

The student is responsible for ensuring their account and computer are fully functional prior to the exam.

All exams are closed book examinations with the following exceptions:

- CPA Handbook may be accessed through Knotia on the Western Libraries website.
- The Income Tax Act may be accessed through Knotia on the Western Libraries website.
- The CPA formula reference sheet (students must have this sheet printed with no handwriting or notes on the front or back of the page)

ABSOLUTELY no other websites/ email accounts/ files/ may be visited/accessed on the internet or your computer during the exam period.

Electronic devices of any kind (including pagers, 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 problems, simulations, and readings. Exams will not be returned to students but may be reviewed in the instructor's office.

In the event of approval from Academic Counselling for a missed midterm exam, the weight of the midterm exam will be moved to the final exam resulting in a final exam worth 50% of your course grade.

In the event of approval from Academic Counselling for a missed final exam, a make-up final exam will be arranged. The format of a make-up final exam may not be the same as the original assessment.

5.2 Professionalism

This component of the course grade will be evaluated based on two components: Professionalism and Class Pre work. Before each applicable class students are expected to prepare a case outline and/or response to a case (refer to class schedule). These documents may be prepared on paper or electronically in Word and must be submitted on the Assignment Tab on the course OWL site by the due date. Please note that a submission receipt from OWL is not evidence that any/all files have been submitted properly. Students should bring a copy of their case plans and/or response to class to use as reference material during class discussion.

Professionalism will be assessed on a weekly basis according to the following rubric.

0	Student is late for class, absent from class or attends class and does not demonstrate <u>professionalism</u> .
1	Student demonstrates <u>professionalism</u> but does not contribute to the discussion.
2	Student demonstrates <u>professionalism</u> and the student contributes to BOTH group discussions AND class discussions by asking/ answering questions and making comments.

Professionalism is demonstrated in the following ways:

1. Arrive to class on time and remain in class for the full duration.
2. Use your electronic devices (ie. Laptop, tablet, etc.) for class purposes only. (Non class purposes include email, social media, non related news articles etc.)
3. Turn off your cell phone during class time.
4. Ensure your cell phone does not go off during class time.
5. Don't check your cell phone/electronic device messages during class time.

Class participation and engagement is an integral part of the learning experience in this course. Therefore, it is expected that every student will be prepared for each class and be a willing participant in the discussions. Voluntary class participation is expected; however, students may also be cold-called to discuss issues related to assigned material. In order for classes to run smoothly it is required that all students are fully prepared for each and every class.

Professionalism marks can make a significant difference in achieving your goal for your final course grade. **Professionalism marks must be earned.**

In the event of a missed class due to illness, the student must notify the instructor in advance of the scheduled class by email of the absence. The weight of the participation grade for that class will be moved to the final exam.

5.3 Integrated Simulation and Presentation

Students will work in teams of 3-5 students on an integrated case. The cases to be presented will be assigned in the first class. The teams will submit a written case analysis and provide a presentation to the class.

You are expected to be in class and ready to present on your scheduled date. If you are not able to attend your scheduled presentation, you must:

- 1) Alert your team members as early as possible of your absence
 - 2) Alert your instructor via email as early as possible of your absence
 - 3) Make arrangements with your team such that they are not compromised by your absence.
- Teams are expected to continue even in the absence of a team member(s).

Beware of working in groups and using material provided by other students without proper referencing- this will be considered cheating. **Plagiarism is a serious academic offence that can result in a penalty as severe as expulsion from the University.** Whenever you take an idea or a passage from another author, you must acknowledge your source by using quotation marks where appropriate, and by proper referencing such as footnotes and citations. The written case analysis and a copy of the team's power point presentation must be submitted through the Assignment tab on the course OWL site so that Turn-It-In may be used to detect any plagiarism that may have occurred.

Any late component will have up to 10% deducted from the total mark for each part of a 24- hour period that the assignment is late, regardless of the reason.

In the event of approval from Academic Counselling by an individual student for a missed due date, the weight of the simulation will be moved to the final exam for that student.

Please see further details about deadlines and submission requirements on the course OWL site.

5.4 Reflection Exercises

This component is worth 5% of your final grade and will be marked individually. Students are required to reflect on and assess the performance of their own presentations as well as that of other groups who are presenting. Constructive and detailed feedback is expected on the content as well as the presentation skills. A standard evaluation form will be used for the reflections, which must be handed in after each case presentation. These reflection exercises will help to further develop the critical assessment skills of evaluators as well as provide further quality feedback to presenters.

In the event of a missed class due to illness, the student must notify the instructor in advance of the scheduled class by email of the absence. The weight of the reflection grade for that class will be moved to the final exam.

5.5 Case Competition

Students will participate in a community engaged learning experience through a formal case competition. Students will work in teams of 3-5 students on an integrated case. The teams will submit a written case analysis and provide a presentation to a panel of judges from our industry partners. **The case competition will take place on April 2, 2024 between 8:00am-1:30pm. Student groups will be required to sign up on OWL for a presentation timeslot during these hours on this date.**

You are expected to be in class and ready to present on your scheduled date. If you are not able to attend your scheduled presentation, you must:

- 1) Alert your team members as early as possible of your absence
 - 2) Alert your instructor via email as early as possible of your absence
 - 3) Make arrangements with your team such that they are not compromised by your absence.
- Teams are expected to continue even in the absence of a team member(s).

In the event of approval from Academic Counselling by an individual student for a missed due date, the weight of the case competition will be moved to the final exam for that student.

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.

6. Lecture and Examination Schedule

See Schedule on OWL.

7. Student Responsibilities

Students should familiarize themselves with Western University Senate Regulations, please see: 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.

7.1 Respect

Please act respectfully towards the classroom, the instructor 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 instructor. 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 your instructor.

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

7.2 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 instructor.

7.3 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 the written consent of your instructor.

8. 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.
- Do not wear baseball caps to exams
- Do not bring or wear smart watches, music players, cell phones, beepers, or other electronic devices to exams

9. E-mail Policies

The following policies apply to all emails between students and the instructor. Please respect the fact that your Instructor 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".

9.1 UWO.CA Email Addresses Only

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

9.2 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 Instructor teaches different courses and sections and cannot properly respond to questions if they do not know which course or section you are enrolled in.

9.3 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

9.4 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

10. Attendance

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

10.1 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.

10.2 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.

11. 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.

You, the student, are responsible for the grades earned.

12. 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.

13. University Policy Regarding Illness, Absence and Accommodation

13.1 Illness

Students will need to provide a Student Medical Certificate if the absence is medical or provide appropriate documentation if there are compassionate grounds for the absence in question. Students are encouraged to contact their Faculty Academic Counselling office to obtain more information about the relevant documentation.

For privacy reasons, students should also note that individual instructors should not receive documentation directly from a student, whether in support of an application for consideration on medical grounds, or for other reasons. All documentation required for absences must be submitted to the Academic Counselling office of a student's Home Faculty.

For details on the Policy on Accommodation for Medical Illness, go to:

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

Students can download the Student Medical Certificate (SMC) here:

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

13.2 Accessible Education

Students with disabilities work with Accessible Education (formerly SSD) which provides recommendations for accommodation based on medical documentation or psychological and cognitive testing. The accommodation policy can be found here:

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

Students needing access to Accessible Education should register here:

http://academicsupport.uwo.ca/accessible_education/index.html

13.3 Religious Accommodation

Students should consult the University's list of recognized religious holidays, and should give reasonable notice in writing, prior to the holiday, to the Instructor and an Academic Counsellor if their course requirements will be affected by a religious observance. Additional information is given in the Western Multicultural Calendar.

13.4 Make Up Examinations

A student must write a make-up exam if any 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, 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.

14. University Policy on Cheating and Academic Misconduct

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, at the following Web site: http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf

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.

The use of AI and translation tools in written work beyond a dictionary is not permitted unless permission is granted by the instructor for specific circumstances. Any work submitted must be the work of the student in its entirety unless otherwise disclosed. When used, any such AI or translation tool should be used ethically and responsibly, and students must cite or credit the tools used in line with the expectation to use AI as a tool to learn, not only to produce content.

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.

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.

15. 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 of the Department of Management and Organizational Studies.
3. If the response of the Undergraduate Chair is considered unsatisfactory to the student, they 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 Office of the Ombudsperson.

16. Support Services

16.1 Support Services

The Registrar's office provides you with information on services, courses, student finances, resources, latest news, as well as Student Central's hours of operation 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/>

Academic Support & Engagement can be reached at: <http://academicsupport.uwo.ca>

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

16.2 Academic Concerns.

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