



## COURSE OUTLINE

### Business 2257: Accounting and Business Analysis

This course presumes no prior knowledge of business administration. It is required by other faculties for some of their programs and is the only university prerequisite for entrance into the Undergraduate Business Program (HBA) at Ivey Business School.

### COURSE TIMETABLE

The course timetable can be found on the Business 2257 OWL site.

### BUSINESS 2257 PREREQUISITE

The prerequisite for Business 2257 is five credits. Unless you have either the requisites for this course or written special permission from the department 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.

### LEARNING OUTCOMES

1. Introduce students to the current methods used in developing financial statements.
2. Provide students with an introduction to the analytical management tools that assist business decision-making.
3. Increase problem-solving capabilities.
4. Provide a common base of knowledge for the first year of the Undergraduate Business Program (HBA).
5. Provide a foundation of business knowledge as required for various other degree programs at Western (e.g., DAN Management and Organizational Studies [MOS]).

In summary, students will leave Business 2257 better equipped for problem-solving, whether in business or other organizations. In addition, students will improve their verbal and written communication skills.

Students will understand why and how accounting principles are used to develop financial statements, learn basic analytical techniques, gain a better understanding of the workings of small business, and appreciate the difficulties involved in making decisions using incomplete or imperfect information.

### COURSE STRUCTURE AND CONTENT

The course is divided into two segments: the first segment deals with the preparation of financial statements; the second segment focuses on the analysis of quantitative and qualitative data needed to make business decisions.

## The Preparation of Financial Statements Segment (First Term)

International financial reporting standards (IFRS) and generally accepted accounting methods of presenting the financial condition and performance of a firm will be outlined and discussed in a series of questions, exercises, problems and cases. In addition to manipulating, correcting and summarizing data to produce financial statements (balance sheet, income statement, etc.), students will be expected to recognize the uses and limitations of these statements.

Analysis and the recording of accounting transactions using the T-account system will be applied primarily in this segment of the course.

## The Business Analysis and Managerial Accounting Segment (Second Term)

This portion of the course emphasizes the interpretation and use of the accounting information developed in the first term. From the decision-maker's perspective, students are expected to analyze the financial and non-financial aspects of a given firm and to evaluate future courses of action. This material is more subjective than the preceding term and requires students to make decisions using incomplete and imperfect information. The second term uses primarily cases based on small- to medium-sized businesses as teaching vehicles for applying the following concepts.

### Business Planning

#### 1. Cost Behaviour

This section involves the classification of costs according to their behaviour with respect to the sales volume of a firm. Such analysis is useful for preparing financial projections and budgets, controlling and monitoring performance, and making operating decisions. An understanding of cost behaviour is fundamental to quantitative analysis in the second term.

#### 2. Marketing Management

The basic tenets around how to establish a marketing strategy are studied to understand the "fit" between a product or service and its intended consumers.

#### 3. Cash Management

This section is divided into two segments—past and future. The statement of cash flows (past) helps answer questions about cash usage and cash sources during past accounting periods. The cash budget (future) is a tool used in forecasting cash needs and surpluses in order to help manage a firm's future cash position.

#### 4. Financial Management and Planning

This section introduces ratio analysis and projected financial statements. These tools enable a manager to assess the financial condition of a firm, plan for future financing needs, and choose appropriate financing sources, in an effort to make sound business decisions.

### Managerial Accounting

Cost-volume classifications, overhead allocation rates and risk/return analysis, addressed earlier in the course, are used again as analytical tools when making decisions such as the setting of retail selling prices, evaluating sub-unit performance, and assessing short-term opportunities (the differential cash flow model).

### Comprehensive Cases

The course will conclude with comprehensive cases that integrate the material covered in the second term.

**Note: Class assignment schedules are posted on the Business 2257 OWL site.**

## Feasibility Study

The group project integrates many concepts taught in the course. Students work in groups of six or seven people (depending on class size) to undertake a feasibility study of a new enterprise and must complete a written report and give an oral presentation to the class. Field research and investigation are necessary. The project involves a significant amount of time (outside of regular classes) during the second term. Students should be cautioned that there will be out-of-pocket costs associated with the project; however, students are encouraged to keep these costs to a minimum. In the past, several projects have been implemented by students and have developed into successful small businesses. All projects submitted will be kept on file by the Ivey Business School.

### Peer Assessment

Team members must contribute their time, knowledge and skills fairly to the team project. In most circumstances, all members of the team will receive the same grade for the team project component. In the event that a team feels that there was grossly unequal contribution to the final product, a teammate may request to submit formal peer feedback. If a request is made, each team member will be expected to submit formal peer feedback for each other team member.

This process is not intended to reward those students who have superior knowledge in a particular field or to penalize those students with less, but rather is to acknowledge contribution to the team process and the final product. Each student's project grade will be calculated according to this formula:

$$\underbrace{(Report\ Grade \times 90\%)}_{\text{Report evaluation component}} + \underbrace{\left( Report\ Grade \times \left[ \frac{Avg.\ Peer\ Eval.\ Score}{10} \right] \times 10\% \right)}_{\text{Peer evaluation component}} = Overall\ Report\ Grade$$

weight
weight

A student may request a peer feedback form by emailing their instructor. The instructor will then make the peer evaluation form available to all members of that team. Students will have an adequate amount of time to reflect on their entire experience before submitting their evaluations on OWL. Grades will NOT be released until all teammates have submitted feedback.

In extreme cases, where it appears that a group member has contributed substantially less than others in the group, the professor will likely seek more information from each team member. If the professor concludes that a student has not contributed adequately, the professor can set up repercussions that may include (but are not limited to) requiring the low contributing student to do a make-up report/activity or giving a grade of zero for the specific component. Also, if a professor believes that the peer evaluation process has not been completed in a fair manner (i.e., in good faith), the professor may choose to disregard the submitted peer evaluations and make a final evaluation of the activity without peer input. A professor may apply a penalty to those involved in submitting unfair evaluations.

## COURSE MATERIALS

1. *Financial Accounting, 8<sup>th</sup> Canadian Edition with WileyPLUS Next Gen.* ISBN: 9781119614197.
2. *Casebook: Accounting and Business Analysis BUS 2257 Fall 2021-22.*<sup>1</sup> ISBN: 88000101658.

## TEACHING METHODOLOGY AND EXPECTATIONS

This course is taught primarily by the case method, which requires a much greater involvement of students in class than does the traditional lecture method. Students are expected to be fully engaged in the entire learning process. This

<sup>1</sup> The course casebook and handouts are protected under copyright law and are considered mandatory fees by UWO Senate and the Board of Governors.

means devoting time and energy to preparation before class, listening to others during class discussions and engaging in class discussions. Collective reasoning and discovery are critical to the successful application of the case method. *Prior to any case discussion, engaging in discussions with (or examining notes from) others who may have already experienced the case class is a clear violation of Ivey's norms.*

The workload for this course is heavy and students spend a considerable amount of time in preparing for each session since emphasis is upon day-to-day preparation for each class. Students have consistently rated Business 2257 as one of their heaviest courses.

Avoid using your computer for personal activities such as reading/writing email, writing letters, surfing the Web, playing games, etc. during classes. To respect the intellectual property and integrity of materials presented in class, phones, screen capture tools, cameras and any other recording devices and software are not to be used in the classroom.

## Attendance

Attendance to all classes in this course is required. There is no way to “make up” for a missed class. Please note that class delivery may switch modes as required by public health directives.

If a student is required to miss class due to Covid related illness or quarantine, they should contact their academic counsellor and inform their instructor. Instructors will provide details to the student so they can complete any work missed during these classes.

Under University regulations, your instructor can determine at which point absenteeism has become excessive and thus can prevent you from passing the course. At the discretion of individual instructors, any student who misses more than 25 per cent of scheduled classes will receive a class contribution grade of 0 out of 10 for the course. If absenteeism has exceeded 25 per cent of scheduled classes, your absences will be reported to the Dean's Designate, one of the Business Foundations Program Directors, after due warning has been given. You may not be eligible to write the final exam/report. This UWO policy is outlined at:

[https://www.uwo.ca/univsec/pdf/academic\\_policies/exam/attendance.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/exam/attendance.pdf)

## Allowable Absences

Ivey recognizes that students may experience unexpected life events that can make it challenging to attend class. For such events, students will be given two allowable class absences during the course (no documentation required). To ensure consistency for every student, the two lowest contribution class will be removed in calculating final contribution grades.

## Self-Reported Absences

On rare occasion, serious circumstances may arise which could make it impossible for you to attend. Students who experience an illness, injury or extenuating circumstance (48 hours or less) that is sufficiently severe to temporarily render them unable to meet academic requirements (e.g., attending class) should self-declare using the University's **online Self-Reported Absence portal**. This option should be used in situations where the student expects to resume academic responsibilities within 48 hours or less.

Conditions for self-reporting of medical or extenuating circumstances as well as the full policy can be found at: [https://westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#SubHeading\\_322](https://westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#SubHeading_322) . Please read this policy in full.

When conditions for self-reporting are not met (e.g., prolonged absence beyond 48 hours, self-reporting limits exceeded), it is necessary for students to consult academic counselling.

Students should also note that individual instructors are not permitted to 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 that are not covered by the Self-Reported Absence Policy must be submitted to the Academic Counselling office of a student's Home Faculty.**

## Appointments

If you wish to meet with your instructor, sign up for help during the instructor's designated weekly office hours, or send an email to set up a mutually convenient time. Instructors' e-mail addresses and office hours can be found on the Business 2257 OWL site: <https://owl.uwo.ca>.

## Business Foundations Policy for Tests and Examinations

Once students have written a test or examination they are committed to the mark earned.

Students who experience an extenuating circumstance (illness, injury, or other extenuating circumstance) sufficiently significant to temporarily render them unable to meet academic requirements may submit a request for academic consideration. See [https://registrar.uwo.ca/academics/academic\\_considerations/](https://registrar.uwo.ca/academics/academic_considerations/) for specifics on circumstances appropriate for academic consideration and how to report them.

Academic accommodation cannot be granted by your instructor or the Business Foundations department.

Students *must communicate with their instructors no later than 24 hours* after the end of the period covered by either the self-reported absence or Student Medical Certificate, or immediately upon their return following a documented absence.

### Self-reporting Absence from Tests or Examinations

- Self-reporting may not be used for assessments (e.g. midterm exams, tests, reports, presentations, or essays) worth more than 30% of any given course.
- Students must be in touch with their instructors no later than 24 hours after the end of the period covered by the Self-Reported Absence form, to clarify how they will be expected to fulfil the academic expectations they may have missed during the absence.

### Academic Consideration for a Medical Absence

Students seeking academic consideration for a medical absence not covered by existing Student Accessibility Services (SAS) accommodation will be required to provide documentation to their academic counsellor where the conditions for a Self-Reported Absence have not been met, including where the student has exceeded the maximum number of permissible Self-Reported Absences.

### Academic Consideration for a Non-Medical Absence

Students seeking academic consideration for a non-medical absence will be required to provide appropriate documentation where the conditions for a Self-Reported Absence have not been met, including where the student has exceeded the maximum number of permissible Self-Reported Absences.

See

[https://westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#SubHeading\\_323](https://westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#SubHeading_323) for conditions in place for students seeking either medical or non-medical academic consideration.

## 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](#).

## Examination Conflicts

A student with examinations having flexible submission times (e.g., where one or more examination is a take-home examination) cannot request alternative arrangements unless a conflict cannot be avoided by rescheduling writing the exam to a different time within the window specified by the instructor. This applies to direct conflicts as well as “heavy load” conflicts (e.g., three exams within a 23-hour period). The student should discuss any concerns about a potential conflict and/or request accommodation with their academic counselling unit prior to the deadline to drop a course without academic penalty.

In the case of online examinations, an “Examination Conflict Room,” which may be assigned when a student is scheduled to write two proctored exams concurrently, will be interpreted as arrangements for continuous proctoring.

## Use of Recordings

In the event that public health authorities require a shift in the delivery of the course, **any remote learning sessions for this course may be recorded.** The data captured during these recordings may include your image, voice recordings, chat logs and personal identifiers (name displayed on the screen). The recordings will be used for educational purposes related to this course, including evaluations. The recordings may be disclosed to other individuals under special circumstances. Please contact the instructor if you have any concerns related to session recordings.

Participants in this course are not permitted to record the sessions, except where recording is an approved accommodation, or the participant has the prior written permission of the instructor.

Audio or video recordings of in person classes is not permitted.

## Remote Proctoring

All testing points are currently scheduled to take place in person, with no requirement for remote proctoring.

In the event that public health authorities require a shift in the delivery of the course, testing points may occur remotely using Western’s pre-authorized remote proctoring solutions. One or both of Zoom and the remote proctoring service, Proctorio, will be utilized.

When Zoom is used for exam invigilation, you will be required to keep your camera and microphone on for the entire session, hold up your student card for identification purposes, and share your screen with the invigilator if asked to do so at any time during the exam. The exam session using Zoom will not be recorded.\*

Proctorio will require you to provide personal information. The session will be recorded. By taking this course, you are consenting to the use of this software.

More information about remote proctoring is available in the Online Proctoring Guidelines at the following link: <https://remoteproctoring.uwo.ca/>

Completion of this course will require you to have a reliable internet connection and a device that meets the system and technical requirements for both Zoom and Proctorio. Information about the system and technical requirements are available at the following links:

<https://proctorio.com/support/requirements>

<https://support.zoom.us/hc/en-us>

\* Please note that Zoom servers are located outside Canada. If you would prefer to use only your first name or a nickname to login to Zoom, please provide this information to the instructor in advance of the test or examination.

## Scholastic Offences, Plagiarism and Collusion

Every student enrolled in Business 2257 is expected to comply with Ivey's Student Code of Professional Conduct. A copy of this code is available on the OWL site. Each student is required to read and electronically sign this code on OWL.

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 website:

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/scholastic\\_discipline\\_undergrad.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf)

Students must write their essays and assignments (this includes case exams and reports) in their own words. Whenever students take an idea, or a passage from another author, they must acknowledge their debt both by using quotation marks where appropriate and by proper referencing such as footnotes or citations. Plagiarism is a major academic offence (see Scholastic Offense Policy in the Western Academic Calendar).

Collusion is collaboration with another person in the preparation of editing of notes, themes, reports, or other written work offered for credit unless such collaboration is specifically approved in advance by the instructor. Examples of collusion include extensive use of another's ideas for preparing a creative assignment and undue assistance in the preparation or editing of written materials. Collusion is viewed as being similar to plagiarism and is a major academic offence.

All required papers (including case exams and reports) 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. Use of the service is subject to the licensing agreement, currently between The University of Western Ontario and Turnitin.com (<http://www.turnitin.com>).

Students may not pay for consultation or advice in the preparation of any class submissions.

## Evaluation

Testing will be based on all readings, assignments, and class material. Not all material that the student is expected to understand will be explicitly covered in class. Students are evaluated through a series of written tests, written reports and daily classroom contributions. Most of the evaluation is based upon written tests and a final examination, which assess students' analytical capabilities and grasp of the concepts taught in the course. Specifically, the following weightings of the requirements are as follows:

Midterm Test	October 16, 2021 at 9:00 a.m. EDT	20%
Midyear Test	November 27, 2021 at 9:00 a.m. EST	25%
Feasibility Study*	February 16, 2022 at 3:00 p.m. EST	20%
Final Examination	(within final examination period)	25%
Class Contribution†		10%
Research Participation**	Completed by April 1, 2022	-
Total		100%

*\*Ten marks (of 100) of the written report mark will be deducted for the first 24 hours during which the report is late. Ten marks (of 100) of the written report mark will be deducted for the second 24 hours during which the report is late. The weekend following the due date will constitute one 24-hour period resulting in an additional penalty of 10 marks (of 100) of the written report mark. Those late reports handed in on the Monday must be submitted during administrative office hours (9:00 a.m. to 3:00 p.m.). Reports will not be accepted between Friday at 3:00 p.m. and Monday at 9:00 a.m.; therefore, any report submitted by 3:00 p.m. Friday will be reduced by 20 points of 100 and those submitted any time after 3:00 p.m. Friday and before 3:00 p.m. Monday will be reduced a total of 30 points of 100. There are no exceptions. Plan to hand in the report early; there is no penalty for being early. Reports exceeding the page limit or which are not formatted as described in "The Feasibility Study" will be subject to a penalty of 10 marks (of 100) of the written report mark. Specifically, a 10% penalty of the report's worth will be applied if the word*

*count is exceeded and a 10% penalty of the report's worth will be applied if the number of exhibits is exceeded as specified in this same document. Additionally, any violation of the rules stated in the document "The Feasibility Study" will be subject to penalty. Students should consult their instructors if they have any doubts regarding penalties.*

*If it is brought to the attention of an instructor that a student has not contributed sufficiently to the feasibility project, the student may receive a grade penalty. This grade penalty will be at the discretion of the instructor and may be based on feedback received from other group members or from a peer evaluation form.*

*Each group must have a minimum of four group members speak during the class presentation. Students who are absent without documentation for the feasibility study in-class presentation will receive a mark of "0" on the presentation portion of the feasibility study.*

*Students may not pay any person or tutorial service, workshop or other organization for assistance or advice in researching or writing the feasibility study report.*

*†Contribution by each and every student is the cornerstone of any effective case method learning experience. Active class involvement augments the learning experience, increases assimilation of material and stimulates the level of class discussion. Students' contributions to this course are initiated through thorough class preparation. Cases should be analyzed, related to readings, lectures and experience. Contribution is expected to be relevant to the current discussion and includes answering questions, volunteering answers, advancing the discussion to a new issue, developing one side of an argument, clarifying difficult concepts and asking questions pertinent to the topic. Students should be prepared to start the class, lead the discussion, develop agendas and suggest topics of importance. Just as important is listening attentively to your classmates and critiquing ideas constructively.*

*Contribution grades will incorporate attendance and participation in classes and completion through OWL assignments.*

*\*\*Progression requirement.*

**All components of evaluation (exams and the feasibility study as noted above) must be completed for students to be eligible for a passing grade in the course. Students must pass at least one of the following individual timed testing points to be eligible to receive a passing grade: midterm test, midyear test, or final examination. There will be no re-weighting of components within the course.**

## **Research Participation**

In addition to the tests, group report and final exam, there is a research participation requirement, as follows: Business 2257 students are required to participate in **one** research credit hour at the Ivey Behavioural Lab (IBL). This research participation requirement is intended to provide students with firsthand knowledge of how business research is conducted. By participating in studies, students will gain insight into one of the most important ways we learn about topics related to marketing, organizational behavior, entrepreneurship, etc. For example, research might be conducted to find out how you respond to advertising or how you negotiate in the workplace. The generous help of past students has contributed to the reputation of the Ivey Business School as an important source of business research in Canada.

To organize these research studies, we use a subscription to the online booking system called SONA and you will be sent information about how to sign in to the system and receive your unique five digit SONA Identity Code when the term starts. You'll be asked to produce this SONA Identity Code at every study you attend so it's a good idea to have it on hand when you show up to your appointment (e.g., a screen shot on your mobile phone). The SONA system is online here: <https://uwostudent.sona-systems.com>.

A research credit by lab participation is a commitment of 60 minutes of your time. Studies are either half credit (0.5 credit requiring 30 minutes at most) or full credit (1.0 credit requiring between 30 and 60 minutes). All information about what is involved in a study, including if a study is 0.5 credit or 1.0 credit, will be in the advertisement on SONA. **Research credits from lab participation must be completed by April 1, 2022, 5pm.** The IBL is open for student credits from September 13, 2021 to April 1, 2022 and is open whenever classes are in session with studies typically running between 9am and 5pm.

If you do not wish to participate in studies, you may complete a research alternative to lab participation for the research credit requirement. This will involve writing a review of a research paper accessed through SONA. Information about the participation alternative is available in the pdf handbook for the Credit Pool and on the IBL website (link below). **The deadline for the participation alternative is 5pm on April 1st, 2022 and no late submissions will be accepted.**

**Research participation of one credit hour is a mandatory progression requirement of Business 2257. Failure to complete one credit hour will make you ineligible to complete the course.**

Studies begin on time and being even a minute late to arrive can result in being no-showed in the SONA system. **Failure to show up for two appointments (including not arriving on time) will cause your account to be frozen for three weeks, during which you will not be able to sign up for any studies.**

**Please note that the Ivey Business School also maintains a Paid Pool (using a separate SONA) which is different than the Student Credit Pool. Students may join the Paid Pool if they wish but will not be permitted to join until after they've completed their research credits.**

The research participation requirement is coordinated by the Research Officer, Dr. Karen Hussey, at the Ivey Business School, [behavlab@ivey.ca](mailto:behavlab@ivey.ca), 519-661-2111, extension 83571. Dr. Hussey is to be contacted on all questions about the research participation requirement.

For more information and FAQs about the IBL please read the handbook provided on OWL or visit: <https://www.ivey.uwo.ca/behaviourallab/for-participants/student-credit-pool/>

## UNIVERSITY RESOURCES

The websites for Registrarial Services (<http://www.registrar.uwo.ca>), and the same for affiliated university colleges when appropriate, and any appropriate Student Support Services (including the services provided by the USC listed here: <https://westernusc.ca/your-services>) and the Student Development Services, should be provided for easy access.

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

Additional crisis support can be found at <https://www.uwo.ca/health/crisis.html>.

## A FINAL WELCOME AND REQUEST OF OUR STUDENTS

Ivey Business Foundations welcomes individuals of all ages, backgrounds, beliefs, ethnicities, genders, gender identities, gender expressions, national origins, religious affiliations, sexual orientations, ability, and other visible and nonvisible differences. We consider our classrooms, virtual or otherwise, to be a place where all students will be treated with respect. All members of this class are expected to contribute to a respectful, welcoming and inclusive environment for every other member of the class.

## CONTACTS

### Course Coordinator

Lisa Hunt, Room 2315J, Somerville House; email [lhunt@ivey.ca](mailto:lhunt@ivey.ca).

### Business Foundations Faculty Directors

Ian Dunn, Room 2315F, Somerville House; email [idunn@ivey.ca](mailto:idunn@ivey.ca).

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### **Business 2257 Instructors**

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