

**This section of the course is offered at the IBM Markham location. Other sections are offered on the Keele Campus.**

**York University  
Faculty of Liberal Arts & Professional Studies  
School of Administrative Studies,**

**AP/ADMS3510 3.0 - Managerial Cost Accounting and Analysis  
Fall 2019 Course Outline – sections K and L**

(Note: Subject to change at the course director's discretion. Finalized course outline is available for students to review on the password-protected course website)

\*\*\*Please note that this course is offered at the IBM Markham location at 3600 Steeles Avenue East in Markham, Ontario. To enter the building and study on this location, an IBM security badge must be presented. Your name, student number and YU Card picture will be provided to IBM once you have enrolled in the course to facilitate the issuing of the security badge. You will be contacted by email just prior to the start of classes with additional details to obtain your security badge. By enrolling in this course section, you acknowledge acceptance of these requirements.\*\*\*

For more details on York University presence at IBM Markham location please check the following weblink: <https://laps.yorku.ca/ibm-markham/>

Course website: <https://moodle.yorku.ca>

*Please note: You need to be registered and have a York Passport ID for site access.*

Term	Section	Course Type	Day	Course Director	Email	Time	Location
Fall IBM Markham Location	K	Lecture	W	To be announced		9:00	
	L	Lecture	W			13:00	

**IMPORTANT INFORMATION BEFORE YOU DECIDE TO ENROL**

**NOTE 1**

This course outline has been designed to provide you in advance with detailed guidance on every conceivable rule and regulation in the course. It represents a contract between you as a student and the Course Director, and there should be no deviations from these rules by either party. There will

be **no exceptions to assignment requirements, examination dates, and grade weighting**. If you cannot abide by the requirements of this contract, please take the course somewhere else under a letter of permission. You should print out this document and keep it handy for reference throughout the course.

#### **NOTE 2**

You may attend any sections. However, you must write your examinations in your assigned section. Similarly, you must register for Connect in your assigned section.

#### **NOTE 3**

From the beginning of the term, you should keep in mind the due dates for Connect LearnSmart and Assignments. The schedule of the Connect due dates is listed in this course outline. The weight from missed Connect LearnSmart and Assignments cannot be transferred to the midterm examination and/or final examination. **There is no extended deadline for missed Connect LearnSmart and Assignments, as the solutions will be posted right after the due dates.**

### **REGISTRATION INFORMATION**

#### **Enrolment Deadline**

All sections for this course normally fill months in advance so early registration is important. Very few students drop in the open enrolment period in the first two weeks of classes. If you did not get into the course before classes started, your chances of successfully enrolling are very slim. The Course Director is not involved in the registration process in any way and cannot assist you with this process. Due to the high volume of material covered (four chapters in the first two weeks) and because of early dates of examinations, **no registration under any circumstances is permitted after the “last date to enroll without permission”**.

Be aware of the important dates that apply to this course by checking the following site:

<https://registrar.yorku.ca>

#### **Examination Dates**

**Midterm:** As a multi-section course, the midterm examination in ADMS 3510 is scheduled outside of class on a Saturday afternoon. The midterm examination will consist of four questions. The first question will be an Excel assignment to be done during the examination. It will be worth 40% of the examination, and it will be made available prior to the date of the midterm examination. The other three questions are each worth 20 out of 100 marks and will be similar to exercises and problems from the back of assigned textbook chapters. You should not take this course if you are unable to attend this examination.

If a midterm exam is missed due to a valid reason such as illness or other reason approved by your course director, you are required to write the alternative examination (the specific time and date can be found later in this course outline in the “Weekly Timetable and Due Dates” schedule). If you also miss the alternative midterm examination, you will need to write the midterm examination in the next term.

If you have a conflict with the midterm, please communicate this conflict by email to your course director at least two weeks in advance of the midterm.

To seek approval to write the alternative midterm exam, follow the instructions below:

- (1) For illness incurred before the exam or on the exam day, a complete Attending Physician’s Statement (APS) must be submitted to the main office within 4 calendar days after the regular exam (for example, if the regular exam is conducted on Saturday, you must submit your APS by Wednesday) to ensure your name is correctly registered for the alternate midterm exam. You could find the APS from the following link: <https://myacademicrecord.students.yorku.ca/pdf/attending-physicians-statement.pdf?tab=3>. If you are from an online section, you could email your course director within 4 calendar days after the regular exam with an attachment of your APS, and mail the original APS to the main office. Note the purpose of email is to ensure your name can be put onto the alternate exam student list in time. You still need to mail the original APS for formal approval.
- (2) For reasons other than sickness, email your course director before the exam or within 4 calendar days after the exam (with supporting documentation) for any unexpected scenarios on the exam day.
- (3) All students who have submitted the APS or other valid documents within the scheduled deadline will be allowed to write the alternate midterm exam **provided they are subsequently approved**. Given that it takes time to verify the facts stated on the documents you submit, your documents may not be approved by the alternate exam date.
- (4) If you have a prolonged illness that prevents you from writing both the regular and alternate midterm exams, you need to submit the APS to the main office providing such evidence, within 4 calendar days of each exam. In such case, you will have to write a deferred midterm exam in the following term, subject to approval of your APS(s). Note if you defer both your midterm exam and final exam, one exam’s grade will be recorded as zero.
- (5) You could find whether your APS or other documents is approved by looking up the midterm exam grade report which will be posted onto the course website once the midterm exam marking is done.

***Midterm examination:***

***Alternative Midterm examination (offered at Keele campus only):***

***Final examination:*** This examination is scheduled by the York Registrar for the formal examination period and thus the date of the examination is not known when this course outline is

issued. It will consist of four questions. One question will be a new unique case that is similar to those done in class. It will be worth 40 marks out of 100 marks. The other three questions will be similar to the exercises and problems from the back of assigned textbook chapters. Each of these three questions will be worth 20 marks out of 100 marks. One of these three questions will require the use of excel and will specifically test content covered during weeks 8-11 from the Richardson textbook regarding Data Analysis. You should not book travel plans during this period. Exact date is published by the Office of the Registrar in November, March and July. Consult the York University website for official timetable information. **You will not be allowed to write the exam if you are 30 minutes late for the exam.**

If for any reason you will have to miss the final exam, you need to submit a formal request to the school (not to the course director) by following procedures specified in the “Relevant University Regulations” section at the end of this course outline, before the stated deadline.

### **Course Description**

A course in theories and techniques of cost accounting and managerial accounting. Emphasis is placed on cost accumulation for purposes of (a) asset valuations and income measurement and (b) planning and control.

Pre-requisites courses:

AP/ADMS 2320 3.0

AP/ADMS 2500 3.0

AP/ADMS 2510 3.0

AP/ECON 1000 3.0

AP/ECON 1010 3.0

**Or their equivalents.**

**Students who do not fulfill the pre-requisite requirements will be de-enrolled from the course during any point of the term, once the Registrar’s Office detects the missing pre-requisites. Students are solely responsible for financial loss or any other losses as a result of de-enrolment.**

### **Course Objectives**

The overall objectives of the course are to:

1. Meet the academic requirements of an honours level course as part of a business degree program at university.
2. Meet all requirements to be counted by CPA Ontario towards professional certification.
3. Prepare students to commence their careers.

In particular, this course aims to:

1. Help students learn to gather and develop information and ideas.
2. Help students learn to draw conclusions and form opinions from a set of data.
3. Introduce students to an entity's strategic plan and the planning process.
4. Assist students in understanding how to evaluate the entity's performance management and the internal reporting system.
5. Introduce students to the concept of the entity's risk management process.
6. Help students understand and be able to identify management information sources and needs.
7. Assist students in understanding how to prepare an entity's budget and how to relate this to the entity's planning process.

### **Required Course Materials:**

There are three required texts for this course.

- A. Blocher, Stout, Juras, and Smith, *Cost Management: A Strategic Emphasis*, 8<sup>th</sup> edition, McGraw Hill Education, 2019.
- B. Richardson, Teeter, and Terrell, *Data Analytics for Accounting*, McGraw Hill Education, 2019
- C. Spraakman, customer eCasebook for *Current Trends and Traditions in Management Accounting Case Analysis*, 7<sup>th</sup> edition, 2018 (modular text).

#### **A. Options for the Blocher textbook**

1. Textbook + Connect Package

Blocher et al. *Cost Management: A Strategic Emphasis with Connect Access Code Card*, 8th edition, © 2019, McGraw-Hill Education  
ISBN: 978-1-260-09172-4

OR

2. Connect (with eBook/SmartBook) for Blocher et al. *Cost Management: A Strategic Emphasis*, 8th edition, © 2019, McGraw-Hill Education  
ISBN: 978-1-260-09172-4

OR

3. Connect eBookless (Assignments only – **without** eBook/SmartBook) for Blocher et al., *Cost Management: A Strategic Emphasis*, 8th, © 2019, McGraw-Hill Education  
ISBN: 978-1-260-09172-4

Students can purchase Connect Access Codes through the York Bookstore or online when they register in their Connect Course (see Connect Registration Instructions below). Students have access to Connect for 1 year from when they register.

More information regarding your Text Book Options will be covered during your first class. If you are unsure of the best option for you, it is advisable to wait until your first class.

Connect is required to complete the online course assignments.

### **B. Options for Richardson textbook**

1. Textbook + Connect Package for Richardson et al. Data Analytics for Accounting with Connect Access Code Card, 1st edition, © 2019, McGraw-Hill Education  
ISBN: 978-1-260-09172-4

OR

2. Connect (with eBook/SmartBook) for Richardson et al. Data Analytics for Accounting, 1st edition, © 2019, McGraw-Hill Education  
ISBN: 978-1-260-37513-8

OR

3. Connect eBookless (Assignments only – **without** eBook/SmartBook) for Richardson et al. Data Analytics for Accounting, 1st edition, © 2019, McGraw-Hill Education  
ISBN: 978-1-260-37513-8

### **C. Options for Spraakman, Custom eCasebook of Current Trends and Traditions in management Accounting Case Analysis, 7e (Modular e-Text)**

If you want to purchase the ebook, please use the link below:

<http://media.captus.com/bookstream/CurrentTrends6e-ADMS3510-ABH>

OR

[York University - ADMS 3510 Current Trends and Traditions, 7th edition \(Four-Month Subscription\) Purchase](#) | Non-Printable

### **Connect Registration Instructions**

To register for Connect (or purchase online); go to your section Connect web address listed below.

**Students: Please make sure you register in your correct section! Your completed work and grades are not transferable and cannot be moved to another section. Ensure you register on Connect using the exact same name as you are registered with York, paying attention to last name and first name order. Failure to do so may result in your grade mis-aligned with the grade disk and errors in reporting your final grade.**

Note: You will not be able to register to your Connect course until registration opens.

**Connect web address (by sections)**

Section	Instructor	Connect URL (Part 1 AND Part 2)
<b>K</b>		
<b>L</b>		

1. Go to the Connect Web Address for your section or provided your instructor.
2. Click on “Register Now.”
3. Enter your York email address (this will become your Connect username). If you already have a McGraw-Hill account, you will be asked for your password and will not be required to create a new account.
4. Enter your Connect registration code or purchase it online here.
5. Follow the on-screen directions.
6. When registration is complete, click on “Go to Connect Now.”
7. You are now ready to use Connect.

**Connect Support**

For any questions or issues related to Connect, submit a support ticket with the McGraw-Hill Care Centre at 1-800-331-5094. You will be issued a case or reference number. Please keep for your records.

If you still need assistance after submitting a ticket with the McGraw-Hill Care Centre, you can email your ticket number and request to your McGraw-Hill helpline: [www.mhhe.com/support](http://www.mhhe.com/support). Please include in your email, what course you are taking, your section and professor name, and the email address you used to register for Connect.

**Computing Requirements**

This course has an extensive computer interface and you will need access to a multi-media computer with a high-speed Internet connection. The most recent versions of Adobe Reader and Apple QuickTime are required to view course materials, available by free download from [www.adobe.com](http://www.adobe.com) and [www.quicktime.com](http://www.quicktime.com), respectively. A computer and speakers (or headphones) will be required to read and listen to the recorded material that complements the text. ‘Adobe Reader’ and ‘QuickTime’ are needed to view the multimedia clips that illustrate and explain the concepts. There are free computer labs on campus for registered students who do not

possess these computing resources. Campus computers do not have speakers, so you will have to supply your own headphones.

## **ORGANIZATION OF THE COURSE**

### **Lectures**

There is a three-hour lecture each week. On-campus sections will have their lecture in the designated lecture hall at IBM Markham location of York University.

### **Tutorial Groups and Sessions**

Attendance at tutorial sessions is not mandatory. Tutorial sessions offered at Keele campus are designed to cover a set of problems and exercises, but beyond them, they are largely unstructured. In general, after the mandated exercises have been covered, you come with your questions and the TA is available to help you. When the TA is getting multiple questions on a single theme, this will usually turn into a group teaching moment. The detail of tutorials and themes for each session can be found later in this course outline.

### **Email Protocol**

If you want help with a problem, it is important that your email be properly labeled and show the calculations you have made. ***Make sure to include your name, student number, and section number in all your emails.*** Messages without this information will remain unopened. Students in 3510 are required to obtain and use a Yorku.ca email account for course email. **For security reasons, we will not respond to Gmail/Hotmail etc.**

### **Who do I email for what?**

[Helpdesk@yorku.ca...](mailto:Helpdesk@yorku.ca) (all computing issues)

Course Director... (all questions related to course content, course administration and grades)

Course Coordinator ... (all other issues and all questions/concerns not properly addressed by the Course Director or the Teaching Assistant):

Area Coordinator... (all questions/concerns not properly addressed by the Course Coordinator)

### **Practice Problems**

There are lots of practice problems and solutions in your textbook. As you will be tested with questions from the text with the numbers changed, all textbook exercises and problems are good practice for the midterm and final examinations. The formula for success in a “problems” course such as accounting is always to work as many exercises and problems as time permits. Whenever



a student asks their accounting professor how to improve their grade, the automatic answer is to work through more exercises and problems.

### **Concerns with Marking**

If you have concerns with the marking of your work, write your concerns on the cover page and re-submit it to your course director, who will deal with the concerns. Note, as there is a certain amount of judgment in marking, the entire exam or assignment will be re-marked, and the overall mark could go up, stay the same, or fall.

### **Bonus Mark**

At the professor's discretion, students in this section may receive a 1% bonus if 70% or more of the registered students complete the online course evaluation. The professor will explain the importance of evaluations and provide time in class for completing the evaluation.

### **Course Website**

All course material is contained on the Moodle website for your courses.

The website contains

- This course outline
- Announcements on all important matters in the course. You should check these several times a week and especially before class in case there is a class cancellation
- Lecture slides to print as course notes
- Examination information
- Solution for even numbered exercises and problems

The website has restricted access; you will have to log in with your York Passport account.

### **Tutorials:**

There will be a two-hour weekly tutorial at Keele campus. The TA will go through worked examples of textbook problems and assist students in areas where they have concerns.

Attendance at tutorial sessions is not mandatory. Tutorial sessions are unstructured as there is no prepared agenda beyond the list provided below and TA's are there simply to help you with any questions you have on accounting theory, study techniques, and practice problems. The best feature of these tutorials is that if you wish to get extra help, you are invited to attend all the sessions offered each week. With 2 hours of tutorials a week, there is no need to spend money on expensive outside tutors.

At a minimum, the following problems will be worked through in the tutorials:

<b>Week &amp; Date</b>	<b>Day/Time</b>	<b>Location</b>	<b>Take up in tutorial</b>
Week 1			Capital budgeting questions supplied by instructor
Week 2			B15 -52
Week 3			B16 – 57
Week 4			B17 – 65; B17-70
Week 5			B18 – 29; 18 – 30; 18-44
Week 6			B19 – 44; 19 – 49
Week 7			B20 – 36; 20 – 45
Week 8			R1, Lab 1-2
Week 9			R2, Lab 2-3
Week 10			R3, Lab 3- 2
Week 11			R4, Lab 4 - 3
Week 12			Review

**Course Evaluation (for all sections):**

Connect LearnSmart Assignments	5%
Connect Homework Assignments	10%
Midterm examination	30%
Participation	10%
Final Examination	<u>45%</u>
Total	100%

*Participation:* **Attendance will be taken at each class.** The criteria for participation marks are:

- 1 - generally attends
- 2 - attends and participates frequently
- 3 - attends, participates frequently, makes some contributions
- 4 - attends, participates frequently, makes many contributions
- 5 - attends, participates frequently, and makes insightful and frequent contributions

**Participation**

During the 1st week of class you will have the possibility to form groups of up to 3 students. The groups should be formed from students registered in the same section. Groups will be assigned to present on one of the cases under the ‘WEEKLY TIMETABLE AND DUE DATES’ page. A maximum of 2 groups will be assigned to present on a weekly basis. Selection of cases is on a first come first allocated basis.

Participation in the group presentation will allow each group member to secure a minimum 3% out of 5% total mark regardless of actual class attendance.

**Online Connect LearnSmart and Connect Assignments**

The Connect LearnSmart (5%) and the Connect Assignments (10%) are part of your course work and are located in Connect, which is an adaptive learning tool that pinpoints critical concepts you

need to learn and maps out a personalized study plan to ensure success. For a short video on Connect, visit [www.mhlearnsmart.com](http://www.mhlearnsmart.com).

When working in Connect, students can also access SmartBook. SmartBook provides an adaptive reading experience that reinforces what students need to learn and ensures they retain the information. For another short video on Connect, visit [www.improveyourgrades.ca](http://www.improveyourgrades.ca).

**Connect LearnSmart (5%)**

The Connect LearnSmart (5%) is an online interactive, adaptive study tool that assesses a student’s proficiency and knowledge within each assigned chapter, tracks which topics have been mastered, and identifies areas that need more study. Students have unlimited attempts for each Connect LearnSmart and only their best mark will be kept and applied to their final grade.

**Connect Assignments (10%)**

The Connect Assignments (10%) include quantitative and algorithmic questions and *students have 3 attempts to finish each of the weekly Connect Assignments (#1 to #10)*. There is no time limit for each attempt. Students can work on these assignments over time and their work and progress will be saved. Only your best attempt will be recorded by your professor when exporting your Connect Assignment grades. The following feedback will be provided for each attempt:

- First attempt: total scores, question scores, correct/incorrect indicators
- Second attempt: total scores, question scores, correct/incorrect indicators
- Final attempt: total scores before the due date, and all detailed feedback after the due date

The Connect due dates are available below and in Connect and each assignment is due at 11:59 pm on the due date **which cannot be extended**. Note: Assignment 11 is for self-practice only and hence not graded.

**Connect Assignments Due Dates**

Assignment	Textbook	Start Date	Due Date
LearnSmart Chapter 12	Blocher		
Assignment #1	Blocher		
LearnSmart Chapter 15	Blocher		
Assignment #2	Blocher		
LearnSmart Chapter 16	Blocher		
Assignment #3	Blocher		
LearnSmart Chapter 17	Blocher		
Assignment #4	Blocher		
LearnSmart Chapter 18	Blocher		
Assignment #5	Blocher		
LearnSmart Chapter 19	Blocher		
Assignment #6	Blocher		
LearnSmart Chapter 20	Blocher		

Assignment #7	Blocher		
LearnSmart Chapter 1	Richardson		
Assignment #8	Richardson		
LearnSmart Chapter 2	Richardson		
Assignment #9	Richardson		
LearnSmart Chapter 3	Richardson		
Assignment #10	Richardson		
LearnSmart Chapter 4	Richardson		
Assignment #11 (not graded)	Richardson		

### WEEKLY TIMETABLE AND DUE DATES

All three books are referenced, **B = Blocher et al., R = Richardson, and S = Spraakman**

<b>Week</b>	<b>Textbook Chapters</b>	<b>CLASS WORK (Minimum)</b>
1, Capital budgeting	B: Chapter 12 S: Chapters 1-3	B: 12-28, 12-30 and 12-39
2, Operational performance measures, indirect costs	B: Chapter 15 S: Case 33, Precious	B: 15-35, 15-38, 15-40
3, Operational performance measures, productivity, sales	B: Chapter 16 S: Case 21 Foodco	B:16-41, 16-50, 16-57
4, Quality control	B: Chapter 17 S: Case 7 Clearwater	B: 17-42, 17-52, 17-58
5, Strategic performance measures, responsibility centres	B: Chapter 18 S: Case 27 King Coal	B: 18-43, 18-52, 18-53
6. Strategic performance measures, transfer pricing	B: Chapter 19 S: Case 14 Dennison	B: 19-42, 19-46, 19-48
<b>Common midterm examination</b>	<b>B: Ch 12, 15-17</b>	<b>Saturday, June 8, 6-9pm</b>
	<b>Reading week</b>	<b>No Classes</b>
<b>Alternate midterm examination</b>	<b>B: Ch 12, 15-17</b>	<b>Friday, June 21, 10 am to 1 pm</b>
7, Management compensation	B: Chapter 20 S: Case 17 Dindal	B:20-44, 20-47, 20-53
8,	R: Chapter 1 S: Case 19 Dowie	R: Chapter 1-P5, P6, Lab 1.0, Lab 1.2
		<b>Last day to drop a course without receiving a grade</b>
9,	R: Chapter 2 S: Case 30 Ontario	R: Chapter 2 - P1, P2, P9, Lab 2.1, Lab 2.2, Lab 2.9

10,	R: Chapter 3 S: Case 9 Colonial	R: Chapter 3 – P6, P7, Lab 3.1, Lab 3.3, Lab 3.4
11	R: Chapter 4 S: Case 1 Adam Tran	R: Chapter 4 – P2, P3, Lab 4.1, Lab 4.2
12	Review	
<b>Comprehensive final examination</b>	<b>B: Ch 12, 15-20</b> <b>R: Ch 1-4</b>	<b>To Be Announced</b>

**For Relevant University, Faculty and School regulations please check:**  
<http://sas.laps.yorku.ca/students/>