

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

Fall 2019 Course Outline

The current version of the outline can always be found on the course's Moodle section website.

**AP/ADMS1500 3.0 - An Introduction to Accounting
for Human Resource Professionals**

Course website: this course should automatically appear in your Moodle account at <http://moodle.yorku.ca/> within 48 hours of enrolment. If it does not, please contact the section course professor (also known as the Course Director) at nasreenr@yorku.ca

The course Moodle

Moodle site: <https://moodle.yorku.ca/moodle/course/view.php?id=157289>

| Term | Section | Course Director | Course Type | Day | Time | Location | Cat # |
|------|---------|-----------------|-------------|-----|------------------|----------|--------|
| F | A | Taslima Nasreen | In-class | Fri | 11:30 to 2:30 pm | ACW 005 | H14J01 |

This outline contains detailed guidance on relevant rules and regulations and tries to answer every possible question about this course. Please print and read carefully several times. This document is too lengthy to cover in class. Please bring any questions about the course to the first class. Thank you.

REGISTRATION & COURSE MANAGEMENT

Advice and Contacts During the Course

Questions on technical content should be addressed in person with tutor at the tutorials or sending a Moodle message to Timothy Ng, the TA and marker of this course.

To reach the professor please send a Moodle message to your section instructor. PLEASE USE MOODLE MESSAGES RATHER THAN E-MAIL WHEREVER POSSIBLE.

Please also note that Moodle messages are confidential between you and the person to whom they are addressed. Taslima Nasreen's drop in office hours are Fridays, from 2:45 pm to 3:45 pm at ATK 242. For other times, professor prefers a Moodle message or an email request.

If you encounter computing difficulties and need help, then you should visit <http://student.computing.yorku.ca/>.

Other useful points of contact are 1) the School of Administrative Studies – Room 282 Atkinson 416-736-5210 – from 8.30am and until 7.30pm Monday to Thursday when there are classes and exams 2) York Security 416-736-3333 (or 33333 - emergency only) or 416-650-8000 (or ext. 58000) or 3) audio visual services for classroom projection problems 416-736-5065 (or ext. 55065). For possible weather closures call 416-736-5600, information will be available 6:00am about weather closures for that day.

Enrolment Deadline

Up to **Tuesday, Sep 17** if you are unable to enroll and wish to do so please email Professor K. Paul Evans, the course coordinator, at pevans@yorku.ca. If you have difficulty in enrolling in this course, for example that all spaces are reserved, please contact pevans@yorku.ca. Your professor is not involved in the registration process in any way but may be able to help you gain admission into the course. For the Fall 2019, the last date to enroll without the course director's permission is **Tuesday, Sep 17**. The last date to enroll with permission is **Tuesday, October 1**. However, due to the high volume of material covered (five chapters) in the first two weeks and because of early dates of the midterm1 examination (in week 5), no registration is permitted after the “last date to enroll without permission”.

Course & Exam Conflicts

The two midterm exams will be on **Saturdays (Oct 5 and Nov 2- see separate course schedule appendix)**. The schedule of the midterms is designed to minimize conflicts. **If you have a conflict it should be communicated by email to your professor by copying the other instructor to the same email at least ten days in advance of the exam.**

Final exams are scheduled by the York Registrar during the formal exam period (see course schedule).

Course Director (Section A): Prof. Taslima Nasreen

School of Administrative Studies
York University.

Office: 2 4 2 Atkinson Building (Part-time instructor's office)

Email: nasreenr@yorku.ca

Office Hours: Fridays, from 2:45 pm to 3:45 pm

PLEASE USE MOODLE MESSAGES TO THE COURSE DIRECTOR RATHER THAN E-MAIL WHEREVER POSSIBLE. Please also note that Moodle messages are confidential between you and the person to whom they are addressed.

Calendar Course Description

This accounting course is designed to meet the needs of professional managers who do not intend to pursue a BCom degree, professional accounting designation or degree for which technical accounting skills are required. As such it is intended for others needing familiarity with accounting including for human resources management, owner managed businesses and professional practices, general management, marketing, and operations. It stresses the way in which accounting information is used in integrated decision making, rather than the way in which accounting numbers are calculated. This course satisfies a curriculum requirement of the Human Resources Professional Association of Ontario. Note: This course does not qualify towards any BCom degree. Course credit exclusions: AP/ADMS 2500 3.00, AP/ADMS 2510 3.00 and former AK/ADMS2500 3.00 and AK/ADMS 2510 3.00.

Prerequisites

None

Required Texts & Feedback Tool (Available at the York Bookstore):

This course uses **two text books** to cover two major branches of Accounting. Text books information are:

1. John Parkinson with Charles Dramin, Accounting for Non-Financial Managers, Special 2016 Edition for AP/ADM 1500 of York University, Captus Press, 2016 (ISBN 978-1-55322-358-0).

Purchase the customized book for ADMS 1500 that has only seven chapters. Note that no e-book version is available for this text book. Students need to buy a physical book.

2. J.J.Weygandt, P.D.Kimmel, D.E.Keiso, Donald E. Kieso, and Ibrahim M. Aly
Managerial Accounting: Tools for Business Decision-Making, 5th Canadian edition, December 2017.

A student may buy any of the following packages of the textbook:

- i. the standalone Wiley Plus code (**ISBN: 978-1-119-40409-5** -an online version of the textbook comes free with the Wiley Plus code. Note that the to the e-book and the free online book are exactly same except for online book doesn't have the page numbers in it),
OR
- ii. a downloadable e-book (**ISBN: 978-1-119-40399-9**) code and a Wiley Plus access code.
OR
- iii. a loose-leaf version of the textbook (**ISBN: 978-1-119-41053-9**)- A loose-leaf version of the textbook comes with a free Wiley Plus code.

**** Each student is required to purchase a Wiley Plus online access code in order to participate eight online quizzes (4 -11).**

Note: Photocopying more than 10% of a textbook is illegal and may involve penalties. Do not duplicate textbooks or obtain these photocopies.

Computing Requirements

This course requires an intermediate level of computer knowledge and access to computing equipment connected to the internet. You should make yourself familiar with Moodle. A recent version of *Adobe Reader* is available by **free download** from www.adobe.com. You must use a word processor to type your assignment and an electronic spreadsheet will be most efficient to solve some of the problems you will encounter.

There are free computer labs on campus for registered students who do not possess these computing resources.

ORGANIZATION OF THE COURSE

Lectures

There is a 3-hour lecture each week in the designated lecture hall at York. The lecture slides for each class will be available in the course web site before each class. It is suggested you bring your portable computer to class or download and print these slides as they constitute a set of course notes. The lecture slides may be incomplete, requiring you to read the assigned chapter(s) before class to fill in the blanks and to solve the assigned exercises. Once in the class, you can add annotations as you listen to the lecture.

Attending class enables you to stay up to date on a weekly basis. Most importantly, attending the class participations helps students to understand concepts and calculations of the respective topics covered in the class.

All students are encouraged to be regular and attentive in each week's class. Falling behind, even by one week, is the main cause of withdrawal or failure of this course. Cramming is not an option. Another important benefit of coming to class is that you can ask questions in real-time, can collaborate with other class mates, and keep yourself most updated on the course material and any revised information. All lectures and tutorials are recorded and posted on the course Moodle site within a few hours of a week's lecture. Note that, the lecture recording is not an alternative to attending the in-class session. The lecture recordings aim in helping students to retrieve any missed information or calculation step during the class.

Readings

Financial Accounting: Captus multiple choice questions (from the **Captus website accessed using instructions found on the last page of your textbook**), discussion questions and sample exercises and problems at the end of each chapter must be studied prior to each class. Assigned end of chapter problems must be attempted prior to the relevant tutorial.

Management Accounting: Weygandt's chapters and the Self-Study questions should be studied prior to each class. Assigned end of chapter problems must be attempted prior to the relevant tutorial.

Tutorials

After completing each chapter, students must be able to solve recommended problems detailed in the course schedule. Tutorials provide an opportunity to discuss these problems. There are nine weekly tutorials. See the course schedules for be aware of date, time, and location of each tutorial. However, there will be a Camtasia recording made of each tutorial which can be accessed shortly afterwards via Moodle.

Attendance is not mandatory at any of the above tuastorials. The tutor will focus on problems from the list above and will help you with any questions regarding accounting theory, study techniques and practice problems. With 18 hours of free tutoring, there is no need to spend money on expensive outside tutors. The TA is selected from high ranking accounting majors and are delighted to assist you. You are expected to attend tutorials if you wish to discuss any problems recommended in this outline. Apart from this or if you still do not understand, please feel free to contact Timothy Ng via Moodle message. If you do not receive a response within 48 hours, please message respective course instructors.

Questions during the Course

Use the T/A in the tutorials for all questions relating to course content. You are expected to attend classes and tutorials and be familiar with what is posted on Moodle. Please do not send messages or YU e-mails asking for any matter already covered in Moodle or use messages or YU e-mail as an alternative to attending class.

Questions may also be addressed at tutorials, before, during or after the classes or message to Timothy. You can use Moodle discussion forums, Moodle messaging or e-mail where appropriate. You can reach out the TA of current term at timkhng@yorku.ca.

Practice Problems

Please attempt the practice problems at the end of each chapter in the textbooks and

compare your solution with the one provided. If unsure about your solution, please bring it to a tutorial and discuss it with the T/A, message the T/A, or you attend the course director's office hour. Additionally, the publisher's web site offers a multiple-choice quiz for each chapter. Each question in the quiz has a complete solution and you can use it to test your comprehension of the chapter's material.

Each week classes will consist of the following elements:

- 1: coverage of a chapter or chapters in the textbook;
- 2: working through identified problems or cases and participating in class;
- 3: completing identified problems;
4. completing projects;
5. developing students' problem solving and decision-making skill by stimulating them to work on the weekly templates which are available on the combined course Moodle.

Course Website

The Moodle websites can be reached via <http://moodle.yorku.ca/> This is a secure site which requires you to log in using your Passport York account. It contains

- This course outline,
- A detailed weekly course schedule,
- Announcements on all important matters in the course,
- Lecture slides and other relevant course materials,
- Information on completing the assignment,
- Exams information,
- Exams results.

COURSE DETAILS

Statement of Purpose: The purpose of this course is to assist students in acquiring a critical overview of the accounting process and a broad understanding of the role of accounting in modern society. Special attention is devoted to: 1) the financial statements prepared for use by those outside the enterprise and how those statements contribute to financial decisions and capital markets, and 2) internal information reports prepared by managerial accountants for use by those within the enterprise and how those reports affect managers' day to day and long-term decisions.

Specific Learning Outcomes: This course is designed to help you understand why managers need to know about accounting. In particular, the course is designed to allow you to gain knowledge, insights, and analytical skills related to the basic language of accounting and some of the basic techniques. This course is aimed at achieving two objectives:

- ✓ to develop an understanding of essential accounting language and basic financial decision-making techniques needed by managers, and
- ✓ to give to each student the opportunity to acquire and improve critical skills for future career success by working on assignments involving:
 - a) integrative problem-solving skills,
 - b) analytical skills,
 - c) communication skills, and
 - d) understanding how a real business function.

GRADED COMPONENTS OF THE COURSE

| The grading scheme of the course is as follows: | | |
|---|---|--|
| Component | Weight | Date / Due Date |
| Midterms | 50% = (2X25%) | Saturdays Oct 5 and Nov 2- See course schedule |
| Weekly In-class worksheet | Non-graded components | Weekly activity. See course Schedule for specific information |
| 10 online quizzes | 10% -Best 10 quizzes (1X10) out of 11. | See course schedule for online quizzes deadlines |
| Final Exam | 40% | See course schedule |
| | 100% | |

Note 1: Most students do not start work early enough. If you have not done the reading prior to the first class, you are already behind. The longer you leave it to start the more you have to catch up. After a couple of weeks, it will become impossible for most students to catch up.

Note 2: It is strongly suggested that you write out a study plan. Three hours of study for each classroom hour has been the rule of thumb in accounting courses as the minimum work ethic to guarantee a good grade. If you excel in this course, you should be able to excel in most courses at York. Give it your best shot.

Note 3: No two exams can ever be of equal difficulty. York requires that first year courses in professional programs be submitted with predetermined grade distributions showing a mean in the “C” range. Only about 10% of students in

this course achieve A's. A much larger percentage either fail the course or drop the course. This is not as bad as it seems because most of the students in the second category admit to being negligent in their study programs. They actually are your friends, because if you do the work you benefit. That's how the system is supposed to work.

Note 4: Plagiarism, submitting as your own the work of others, is a serious academic offence involving severe penalties. Make sure that the work done by you and your group is original unless direct quotations are surrounded by quotation marks and that you acknowledge your sources in a bibliography as well as footnotes or endnotes.

Note 5: You must write the both mid-terms and you must actively participate in the in-class and tutorial activities. The final exam is also compulsory.

Course Requirements:

Examinations

Under no circumstances can your decision to write an examination be revisited once it is written. If you don't feel well, go to the doctor and not the exam.

Midterm exams are mandatory. Note that you are required to provide evidence satisfactory to the course director of why you are unable to write a mid-term. Any alternate arrangements for mid-term exams must be agreed within one week of the missed exam.

If you are unable to attend a midterm because of illness, a signed medical note clearly indicating that you were incapacitated on the exam date must be uploaded on the APS submission box of your course Moodle site within 48 hours of the missed midterm exam. In addition, a student needs to send an email to the Professor **within 24 hours of the missed midterm exam** explaining the reason of absence.

Medical absence from the final exam requires more formal documentation than a doctor's note. You must have the MD fill out a form called the "Attending Physician's Statement". Other excused absences such as weddings and funerals also require authenticated documentation to be submitted. Note that York does not normally deem "could not get time off work" as an excused absence for a final exam. If your job interferes with course requirements you should take some other course. If you miss the final exam you may request a deferred standing agreement or petition. In the event your request for deferral is denied, information on the petition process is found at:

<http://www.yorku.ca/laps/council/students/petitions.html>

Students petitioning should bring their course performance summaries to the

Administrative Studies office (Rm 282 in Atkinson).

1. In-class activities (Non-Graded component)

To encourage students' regular attendance and engagement in the class, each lecture is devised to incorporate in-class activities to provide students hands on problem solving and decision- making steps and techniques. The purpose of these in-class problem-solving and decision-making exercises is to provide student a very precise and clear understanding of how different financial and managerial accounting concepts are translated into different calculation steps and enable a user to make financial data-oriented decisions.

2. Mid-term exams (2X 25% = 50%)

The course has two 2-hour midterm exams. The midterm question structure is mostly a combination of multiple-choice, conceptual, definitional, and calculation questions. The mid-terms exam will be on **Saturdays, Oct 5 and Nov 2**. The time and location information of each midterm exams are available on the course schedule. The schedule for each midterm is designed to minimize conflicts.

2.1 Alternate midterm2 exam:

There will be only one alternate midterm exam for the second midterm to accommodate students only who missed the midterm1 exam or really need such special accommodation. If any student misses the midterm1 exam, the weight (25%) will be reallocated to the midterm 2, provided student agree to write a cumulative exam covering both midterm1 and midterm2 materials. The similar accommodation will be offered to those students who wrote the midterm1 exam but missed the midterm2 exam. Those students may opt to transfer midterm 2 weight (25%) to the final exam provided they agree to write a version of the final exam with **equal weights** (40 % questions from midterm 2 chapters, 40% questions from after midterms chapters and only 20% questions from midterm1 chapters) on midterm2 and after midterms chapters. **Most importantly, due to the departmental maximum weight transfer rule, the final exam's weight (after reallocation) should not exceed 70%. If a student misses both midterm exams and alternate midterm2 as well, only 30 % out of missed 50% will be transferred to the final exam. For the remaining 20% grade component, a student has to accept a 0 (Zero) grade. No alternate assignment or activity will be offered to makeup this 20%. Also note, the course director might not allow a student to defer midterm1 to the following term because of some restrictions imposed by the School's policy.**

If the reason for your unavailability for any of the midterms is conflict with another course's exam, please communicate in writing by email to nasreenr@yorku.ca **at least 10 days in advance** and copy the **other instructor** (the instructor of the other course you are having exam time conflict) in the same email. You should get the approval/denial

confirmation within 48 hours of your email. Only for this instance, email is preferred over Moodle message because you need to copy another instructor in the same email.

P.S: Any exam time conflict indicates that a student should have exam schedules for more than one courses at the same time or have overlap between the exams writing period. If the two exams are scheduled at least one hour apart from each other, a student can't claim those as exam conflicts.

If the reason for your unavailability in any of the midterms is illness, you must inform your instructor within **24 hours** of the missed exam and within **48 hours** you should upload the Attending Physician Statement (APS) on an assignment submission box labelled as 'APS Submission Box-Midterm1' for missed midterm1, and 'APS Submission Box-Midterm2' for missed midterm2 on your course Moodle site.

For any other reasons, you need to discuss with your instructor to see if the reason you have mentioned is a valid one. In addition, a student needs to send an email to the Professor no later than **24 hours after the missed midterm exam explaining the reason of absence**. Note that without the prior approval from your instructor, you shouldn't attempt any alternate exam.

3. Online quizzes: Best 10 out of 11 quizzes (10% = 1X10)

To enhancing students' understanding of financial and managerial accounting concepts and calculations, there are 11 online quizzes available through Moodle site (quizzes 1, 2, and 3) and Wiley publishers' online access portal (quizzes 4 to 11). All quizzes are multiple choice questions in nature. Students have to complete online assignments by the deadline mentioned in the detailed course schedule.

4. Final Exam (40%)

The course has a comprehensive final exam, covering multiple choice, conceptual, definitional, and calculation questions. It will be designed to test your knowledge of chapters 1 to 7 of the Parkinson text book and chapters 1 to 13 of the Weygandt text book. Note that you are not responsible for the appendices which can be found in several chapters of the textbooks.

If you have any valid reason for being absent for the final exam, you need to apply for a deferred final exam. For more information, see deferred standing information section in pages 10-11.

Release of grades

Grades are normally released via Moodle as each component of the course is completed.

At the end of the term we will probably post grades prior to finalization so that you can check them.

Course grades become official when they are announced on the Registrar's website.

Concerns with Marking:

If you have concerns with the marking of your work, write your concerns in a Moodle message to your section course instructor, who will deal with them. Note that there is a certain amount of judgment in marking. If challenged and work is reviewed the mark could go up, stay the same, or fall.

WEEKLY SCHEDULE AND DUE DATES

(Please see Appendix published separately)

Note: Dates and coverage are subject to change as circumstances dictate. You should check the announcements section of the Moodle course website regularly for updated information.

RELEVANT UNIVERSITY REGULATIONS

Deferred standing may be granted to students who are unable to write their final examination at the scheduled time or to submit their outstanding course work on the last day of classes. In order to apply for deferred standing, students must register at <https://sas-app.laps.yorku.ca/> Followed by handing in a completed DSA form and supporting documentation directly to the main office of the School of Administrative Studies (282 Atkinson) and add your ticket number to the DSA form. The DSA and supporting documentation must be submitted no later than five (5) business days from the date of the exam. These requests will be considered on their merit and decisions will be made available by logging into the following link <https://sas-app.laps.yorku.ca/> No individualized communication will be sent by the School to the students (no letter or e-mails).

Students with approved DSA will be able to write their deferred examination during the School's deferred examination period. No further extensions of deferred exams shall be granted. The format and covered content of the deferred examination may be different from that of the originally scheduled examination. The deferred exam may be closed book, cumulative and comprehensive and may include all subjects/topics of the textbook whether they have been covered in class or not. Any request for deferred standing on medical grounds must include **an Attending Physician's Statement form; a "Doctor's Note" will not be accepted.**

DSA Form: http://www.registrar.yorku.ca/pdf/deferred_standing_agreement.pdf

Attending Physician's Statement form:

<https://registrar.yorku.ca/pdf/attending-physicians-statement.pdf>

The deferred examinations for the Fall 2019 term shall be held during the period: (TBA)

Academic Honesty: The School of Administrative Studies considers breaches of the Senate Policy on Academic Honesty to be serious matters. The Policy on Academic Honesty is an affirmation and clarification for members of the University of the general obligation to maintain the highest standards of academic honesty. As a clear sense of academic honesty and responsibility is fundamental to good scholarship, the policy recognizes the general responsibility of all faculty members to foster acceptable standards of academic conduct and of the student to be mindful of and abide by such standards. Suspected breaches of academic honesty will be investigated, and charges shall be laid if reasonable and probable grounds exist. Students should review the York Academic Honesty policy for themselves at:

<http://www.yorku.ca/secretariat/policies/document.php?document=69>

Students must be aware of their rights and responsibilities, for more detail please visit:

<http://www.yorku.ca/laps/students/rights.html>

Grading Scheme and Feedback Policy: The grading scheme (i.e. kinds and weights of assignments, essays, exams, etc.) shall be announced, and be available in writing, within the first two weeks of class, and, under normal circumstances, graded feedback worth at least 15% of the final grade for Fall, Winter or Summer Term, and 30% for ‘full year’ courses offered in the Fall/Winter Term be received by students in all courses prior to the final withdrawal date from a course without receiving a grade, with the following exceptions:

Note: Under unusual and/or unforeseeable circumstances which disrupt the academic norm, instructors are expected to provide grading schemes and academic feedback in the spirit of these regulations, as soon as possible. For more information on the Grading Scheme and Feedback Policy, please visit:

<http://www.yorku.ca/secretariat/policies/document.php?document=86>

In-Class Tests and Exams - the 20% Rule: For all Undergraduate courses, except those which regularly meet on Friday evening, on a weekend or are on-line, tests or exams worth more than 20% will not be held in the two weeks prior to the beginning of the official examination period. For further information on the 20% Rule, please visit:

<http://www.yorku.ca/secretariat/policies/document.php?document=141>

For further information on examination scheduling please refer to the following:

<http://www.registrar.yorku.ca/enrol/dates/index.htm>

Reappraisals: Students may, with sufficient academic grounds, request that a final grade in a course be reappraised (which may mean the review of specific pieces of tangible work). Non-academic grounds are not relevant for grade reappraisals; in such cases, students are advised to petition to their home Faculty. Students are normally expected to first contact the course director to discuss the grade received and to request that their tangible work be reviewed. Tangible work may include written, graphic, digitized, modeled, video recording or audio recording formats, but not oral work. Students need to be aware that a request for a grade reappraisal may result in the original grade being raised, lowered or confirmed. For reappraisal procedures and information, please visit the Office of the Registrar site at:

http://anth.laps.yorku.ca/files/2015/09/LAPS_Grade_Reappraisal_Form.pdf

Accommodation Procedures: LA&PS students who have experienced a misfortune or who are too ill to attend the final examination in an ADMS course should not attempt to do so; they must pursue deferred standing. Other students should contact their home Faculty for information.

Religious Accommodation: York University is committed to respecting the religious beliefs and practices of all members of the community and making accommodations for observances of special significance to adherents. For more information on religious accommodation, please visit:

<https://w2prod.sis.yorku.ca/Apps/WebObjects/cdm.woa/wa/regobs>

Academic Accommodation for Students with Disabilities: The nature and extent of accommodations shall be consistent with and supportive of the integrity of the curriculum and of the academic standards of programs or courses. Provided that students have given sufficient notice about their accommodation needs, instructors shall take reasonable steps to accommodate these needs in a manner consistent with the guidelines established hereunder. For more information please visit the Disabilities Services website at <http://www.yorku.ca/dshub/>

York's disabilities offices and the Registrar's Office work in partnership to support alternate exam and test accommodation services for students with disabilities at the Keele campus. For more information on alternate exams and tests please visit <http://www.yorku.ca/altexams/>

Please alert your Course Director as soon as possible should you require special accommodation.

Weather Emergencies: The weather can be unpredictable. York University may declare a weather emergency if weather conditions are deemed to:

- Prevent safe travel to and from York University; or,
- Have a substantial adverse effect on normal University operations.

A decision to declare a weather emergency is normally made at the following times:

- By 5:30am, where daytime operations are suspended, and daytime classes, exams and activities are cancelled or postponed;
- Before 5pm, where evening operations are suspended, and daytime classes, exams and activities are cancelled or postponed; and
- By 9pm where night-time operations are suspended.

You can stay informed about weather emergencies by connecting with York University online and on social media. You can find an official status update regarding weather emergencies on the [York Weather Status](#) page. The [York U Safety App](#) also includes a weather updates function, meaning that you'll never miss a snow day.

York University makes weather-related announcements on [Twitter](#), so make sure to like and follow in order to get weather updates. If you are on campus, you can also take a look at the LCD television screens across campus for an update on the weather status.

Taslima Nasreen
Course Director
September 1, 2019