

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

Fall 2019 Course Outline

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

AP/ADMS1550 3.0 Accounting for Non-Financial Managers

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 course professor (also known as the Course Director) at jkuchar@yorku.ca.

The course Moodle site is:

<https://moodle.yorku.ca/moodle/course/view.php?id=135662>

Term	Section	Course Directors	Course Type	Day	Time	Location	Cat #
F	A	John Kucharczuk	In class	Mon	4:00-7:00 pm	ACE 001	

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 financial accounting technical content and overall course and examinations administration should be addressed with Prof Kucharczuk.

To reach the course instructors please e-mail Professor Kucharczuk at jkuchar@yorku.ca. For office hours and appointments please email your Professor at jkuchar@yorku.ca.

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 – open every working day from 8.30am (except on Fridays when the office opens at 10am) 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).

Enrolment Deadline

Up to **Tuesday October 1**, if you are unable to enroll and wish to do so please e-mail jkuchar@yorku.ca. If you have difficulty in enrolling in this course, for example that all spaces are reserved, please contact jkuchar@yorku.ca. Your professors are not involved in the registration process in any way but may be able to help you gain admission into the course. For the Fall, the last date to enroll without the course director's permission is **Tuesday, September 17**. The last date to enroll with permission is **Tuesday, October 1**.

Course & Exam Conflicts

Please see the class schedule in Moodle. The scheduling of the midterm is designed to minimize conflicts. If you have a conflict it should be communicated by e-mail to your professor in advance (no later than ten days before the exam is scheduled).

Final exams are scheduled by the York Registrar during the formal exam period between **December 5 to December 20 inclusive**. Please do not make travel arrangement during this period to avoid exam conflict.

Calendar Course Description

This accounting course is designed to meet of those who do not intend to pursue a BAS 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 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. Note: This course does not qualify towards any BAS degree. Course credit exclusions: AP/ADMS 1500 3.00, 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):

John Parkinson with Charles Dramin (and Roberto Umana)

Accounting for Non-Financial Managers, 4e

Parkinson eBook/eCoursekit. This eBook/eCoursekit package should be purchased online at <https://secure.captus.com/registration/epub/>

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 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.

Readings, Captus discussion questions (near the end of each textbook chapter) must be reviewed prior to each class. Captus sample problems (also near the end of each textbook chapter) should be attempted immediately after each class. Captus multiple choice questions (accessible from the e-book kit) are available for exam practice.

Tutorials and working outside class

There will be a Camtasia recording of the lecture and a tutorial which can be accessed shortly after each class via Moodle.

After completing each chapter, students must be able to solve recommended problems detailed in the course schedule. Recordings of tutorials give an opportunity to view take-ups of the recommended problems.

Questions during the Course

You are expected to be familiar with what is posted on Moodle. Please do not send messages or e-mails asking for any matter already covered in Moodle or use e-mail as an alternative to attend class.

You can use Moodle discussion forums or e-mail where appropriate.

Practice Problems

Please attempt the practice problems at the end of each chapter in the book and compare your solution with the one provided. If unsure about your solution, please bring it to the class, or communicate with your professor. 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 the work will consist of the following elements:

- 1: coverage of a chapter or chapters in the textbook;
- 2: working on sample problems and reviewing assigned problems prior to class
- 3: attending lecture and participating in class;
- 4: completing identified problems after class and viewing tutorials or communicating with your professors if necessary;

Course Website

The Moodle website can be reached via:

<https://moodle.yorku.ca/moodle/course/view.php?id=TBA>. This is a secure site which requires you to log in using your Passport York account. It contains

- This course outline
- Announcements on all important matters in the course.
- Lecture slides
- Exam information
- Exam 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 Objectives: 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,
 - d) ability to work in a team, and
 - e) understanding how a real business function,

GRADED COMPONENTS OF THE COURSE

The grading scheme of the course is as follows:

25% - First Mid-Term Examination

25% - Second Mid-Term Examination

10% - Case Study

40% - Final Examination

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.

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 dropped off / mailed / scanned & e-mailed as soon as possible and no later than within one week of the missed midterm. E-mail with attachments should be addressed to jkuchar@yorku.ca. Hardcopies should be addressed to:

*Adms1550 (please clearly mark adms1550)
Administrative Studies Office,
Rm 282, Atkinson Building
4700 Keele Street, Toronto, ON. M3J 1P3*

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. Mid-term Exams (25% each)

The course has two midterm exams. The midterm question structure is mostly a combination of multiple-choice, conceptual, definitional, and calculation questions. Details of the midterm exam will be posted on the Moodle website as soon as it is available.

The schedule for each midterm is designed to minimize conflicts. If you have a conflict, please communicate with Professor Kucharczuk at jkuchar@yorku.ca as soon as you become aware of it.

2. Final Exam (40%)

The course has a comprehensive final exam, containing multiple choice, conceptual, definitional, and calculation questions. Note that you are not responsible for the appendices which can be found in several chapters of the textbooks.

3. Case Study (10%)

This will be assigned after the First Mid-Term examination.

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 added to your transcript 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 Professor Kucharczuk, 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://secure.students.yorku.ca/pdf/attending-physicians-statement.pdf>

The deferred examinations for the Fall 2019 term shall be held during a stipulated period to be announced in Moodle.

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><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.

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 **<https://accessibility.students.yorku.ca/>**. 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 Coordinator **as soon as possible** should you require special accommodation.

John Kucharczuk
Course Coordinator
This version July 12, 2019