

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

Winter 2021 Course Outline (offered remotely)

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

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

Course website: this course should automatically appear in your eClass account at https://eclass.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 eClass:

Merged eClass site (common eClass site for both section M and N):

TBA

Term	Section	Course Director	Course Type	Day	Time	Location	Cat #
W	M	Taslima Nasreen	This course is offered through remote delivery and has synchronous sessions during the day and time noted.	Mon	7:00pm to 10 pm		Y30V01
W	N	Taslima Nasreen	This course is offered through remote delivery and has synchronous sessions during the day and time noted.	Fri	8:30am to 11:30 am	N/A	Е77Н01

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.

*This course will have both synchronous and asynchronous elements – please read:

- Pre-recorded Lecture and Tutorial videos will be posted on the course eClass site.
- Test-taking will take place on the scheduled dates and will be on the course's eClass site.
- Weekly virtual meetings via Zoom will be within/during the scheduled course meeting times; exact start times will be announced on the course eClass site.
- It is important to ensure you keep on top of the announcements posted on eClass.
- Since pre-recorded lecture and tutorial videos will be posted, you have the flexibility and option of learning the course material by following the schedule in this course outline. It is recommended to attend the weekly virtual sessions (usually 60 to 90 minutes' session scheduled on the state day and time) to help enhance your understanding and have the opportunity to engage, participate, and ask questions.

All course materials, including this course outline, power points, recordings, examinations, etc. are copyright protected and should only be used by students enrolled in this course. As a student in this course, you may not publish, post on an Internet site, sell, or otherwise distribute any of this work. Commercial use of these materials is strictly prohibited.

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 an eClass message to Samique Haynes, the TA (leads the tutorial sessions and holds weekly office hours) of this course.

To reach the professor please send an eClass message to your section instructor. PLEASE USE eClass MESSAGES RATHER THAN E-MAIL WHEREVER POSSIBLE. Please also note that eClass messages are confidential between you and the person to whom they are addressed. Taslima Nasreen's virtual office hour is Fridays, starting at 1:30 pm via Zoom conferencing. For other times, professor prefers an eClass 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

Enrolment Deadline

For the Winter 2021, the last date of enrolment without permission is **Monday**, **Jan 25** and last date enroll with permission is **Monday**, **Feb 8**. However, due to the high volume of materials covered (five chapters) in the first two weeks and because of early dates of the midterm1 examination (in week 4), no registration is permitted after the "last date to enroll without permission."

Note that, your professor is not involved in the registration process. Students are strongly advised to contact ADMS office (at apsas@yorku.ca or ATK 282) to deal with any enrolment issue.

Course & Exam Conflicts

The two midterm exams will be on Saturdays (Feb 6 and Mar 13- 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 an eClass message or email to your professor at least ten days in advance of the regular exam date.

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

Course Director (Section M and N): Prof. Taslima Nasreen

School of Administrative Studies

York University.

Office: 242 Atkinson Building (Part-time instructor's office)

Email: nasreenr@yorku.ca

Office Hours: Fridays at 1:30 pm (Zoom conferencing)

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 (Available at the York Bookstore):

This course uses **two textbooks** to cover two major branches of Accounting. Textbooks information are:

1. John Parkinson with Charles Dramin, Accounting for Non-Financial Managers, York University ADMS 1500, Second Custom Edition, ISBN 978-1-55322-403-7. Available at:

http://www.captus.com/information/eBook.htm

Note the eBook purchase links for the Winter 2021 term will be ready on December 24, 2020.

And,

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 Weygandt's textbook with WileyPlus access:

i. a standalone Wiley Plus code (**ISBN: 978-1-119-40409-5** -an etext version of the textbook comes free with the Wiley Plus code.

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 in eight online quizzes (Quiz 4 to Quiz 11) and have access to the e-text book.

Note: Photocopying more than 10% of a textbook is illegal and may involve penalties. Do not duplicate textbooks or obtain these photocopies. The same restriction applies to the Pdf version of the textbook.

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 and 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.

Here are some useful links for student computing information, resources and help:

Student Guide to Moodle
Zoom@YorkU Best Practices
Zoom@YorkU User Reference Guide
Computing for Students Website
Student Guide to eLearning at York University

To determine Internet connection and speed, there are online tests, such as <u>Speedtest</u>, that can be run.

ORGANIZATION OF THE COURSE

Lectures

There is a <u>2-hour online lecture (pre-recorded video)</u> and <u>a 1-hour virtual class each week</u>. The lecture slides for each class will be available in the course web site at least one week before each weekly virtual class. The 2-hour lecture video will cover the conceptual understanding of the weekly study materials. Students are expected to watch the relevant weekly lecture several times before the virtual lecture. The virtual lecture will be hosted via Zoom conferencing and will be recorded and posted on the eClass site on a timely manner. The virtual class will mainly focus on problem solving practices anticipating that students already have gained enough breadth and depth on the conceptual understanding by watching respective week's lecture video. 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. During the video and virtual class, you can add annotations as you listen to the lecture.

Attending online and virtual classes enable you to stay up to date on a weekly basis. Most importantly, attending the class practice exercises and problems excel students' understandings of various accounting concepts and calculations steps.

All students are encouraged to be regular and attentive in each week's video lectures and virtual class. Falling behind, even by one week, is the main cause of withdrawal or failure of this course. Cramming is not an option. Some other benefits of attending the virtual class is that you can ask questions in real-time, can collaborate with other classmates, and keep yourself most updated on the course material and any revised information. The video lecture will be available on eClass's lecture recording forum at least one week before the virtual lecture so that students can prepare themselves for the upcoming virtual lecture. The virtual lectures and tutorials are recorded and posted on the course eClass site by the end of each week.

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 eight weekly tutorials. See the course schedules to be aware of date and time when respective tutorial materials are available on the eClass site. All tutorials are prerecoded and will be available on the course eClass from the very beginning of the course. However, there will weekly virtual session with the TA via the Zoom conferencing. TA's office hour is schedule on Mondays, from 5:30 pm to 6:30 pm. Twelve weekly meeting are lined up with the weekly teaching. However, the final meeting time will be offered at the end of the term when the final exam date will become known.

Attending the virtual meeting with TA is not mandatory but highly encouraged. The tutorial videos are focused on problems from the assigned exercises and problems' list (available on the course eClass site) and will help you with any questions regarding accounting theory, study techniques and practice problems. With 16 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 is delighted to assist you. You are expected to listen to the tutorial videos and attend TA's office hour 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 Samique Haynes via eClass message. If you do not receive a response within 48 hours, please message the course instructor.

Questions during the Course

Use the TA's email address or eClass message for all questions relating to course content. You are expected to attend virtual classes and tutorials and be familiar with what is posted on eClass. Please do not send messages or YU e-mails asking for any matter already covered in eClass 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 Samique. You can use eClass discussion forums, eClass messaging or e-mail where appropriate. You can reach out the TA of current term at samiquehaynes@gmail.com

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 discuss it with your course director or TA during the virtual office hour or message the course director or TA via eClass's instant messaging option. Additionally, the publishers' web sites offer 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 exercises and problems;
- 4. developing students' problem solving and decision-making skills by stimulating them to work on the weekly templates which are available on the combined course eClass.

Course Website

The eClass websites can be reached via https://eclass.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

<u>Statement of Purpose:</u> 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. 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 Feb 06 and Mar 13. See course schedule
Weekly In-class practice	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%	

<u>Note 1</u>: 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.

<u>Note 2</u>: 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.

<u>Note 3</u>: 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.

<u>Note 4</u>: 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.

<u>Note 5:</u> You must write 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, make an arrangement to get in touch with a doctor and not the exam.

Both 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 student needs to send an email to the Professor <u>within 24 hours of the missed midterm exam</u> explaining the reason of absence.

Given the current COVID-19's social distancing compliance requirement, the requirement for an "Attending Physician's Statement-APS" justifying the reasons for absence for the exam will not be followed rigidly. For any other reason(s) that constraints you from writing an online exam, feel free to share with your course instructor at least two weeks before the exam date. 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). Note that your instructor's signature is not required in the course performance summaries section.

1. Practice activities during the virtual class (Non-Graded component)

To encourage students' regular attendance and engagement during the virtual class, each brief lecture is devised to incorporate practice 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-driven decisions.

2. Mid-term exams (Online exams via eClass platform) (2X 25% = 50%)

The course has two 3-hour midterm exams. The midterm question structure is mostly a combination of multiple-choice, and calculation questions. The mid-terms exam will be on **Saturdays**, **Feb 06and Mar 13**. The time and required technology 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 (Online exam via eClass Platform):

There will be only one alternate midterm exam for the second midterm to accommodate students who missed the midterm1 and midterm2 exam on regular dates or really need such special accommodation for an unavoidable reason. If any student misses the midterm1 exam, the weight (25%) will be reallocated to the midterm 2, provided student agree to write a cumulative mid term 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) between 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. You should get the approval/denial confirmation within 48 hours of your email. Only for this instance, email is preferred over eClass 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.

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 enhance students' understanding of financial and managerial accounting concepts and calculations, there are 11 online quizzes available through eClass 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. Note that extensions are not possible given the pedagogical role of these activities.

4. Final Exam (Online exam via eClass platform) (40%)

The course has an online comprehensive final exam, covering multiple choice and calculation questions. It will be designed to test your knowledge of chapters 1 to 7 of the Parkinson textbook and chapters 1 to 13 of the Weygandt textbook. 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 page 11.

Release of grades

Grades are normally released via eClass 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.

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 eClass course website regularly for updated information.

RELEVANT UNIVERSITY REGULATIONS FOR WINTER 2021 (COVID-19)

Covid-19 updates

For any update on the York University's response of the novel corona virus outbreak, please visit the following link: https://coronavirus.info.yorku.ca/

Intellectual property notice

All materials prepared for ADMS1500 at York University are the intellectual property of the course instructors unless otherwise stated. This can include but is not limited to the following material: lecture notes, handouts and recordings; assignment handouts and instructions; spoken and written presentations; audio and video recordings; PowerPoint slides; and questions and/or solution sets for assignments, quizzes, tests and final exams.

Course materials should only be used by students enrolled in this course. As a student in this course, you may not publish, post on an Internet site, sell, or otherwise distribute any of this work without the instructor's express permission. Unauthorized or commercial use of these materials is strictly prohibited. Third party copyrighted materials (such as book chapters, journal articles, music, videos, etc.) have either been licensed for use in this course or fall under an exception or limitation in Canadian copyright law. Copying this material for distribution (e.g. uploading material to a commercial third-party website, or online sharing of course material with people outside of the course) may lead to a charge of misconduct under York's Code of Student Rights and Responsibilities and the Senate Policy on Academic Honesty. In addition, you may face legal consequences for any violation of copyright law.

Accessibility

While all students are expected to satisfy the requirements of their program of study and to aspire to achieve excellence, the university recognizes that persons with disabilities may require reasonable accommodation to enable them to perform at their best. For more information about this policy, please refer to these guidelines and procedures: Academic Accommodation for Students with Disabilities.

The university encourages students with disabilities to register with Student Accessibility Services to discuss their accommodation needs as early as possible in the term. An Accessibility Counsellor will help you establish recommended academic accommodations, which will then need to be communicated to your course instructor(s) as necessary. Please let the course instructor(s) know as early as possible in the term if you anticipate requiring academic accommodation, so that your accommodation needs can be discussed and considered within the context of this course.

Policies related to Zoom meetings

Your course may involve the use of Zoom. Zoom is an online videoconferencing software that can be used to host lectures, tutorials or virtual office hours in real time.

Please note that Zoom is hosted on servers in the U.S. Zoom meeting content (e.g., video, audio and text chat) has been restricted to only pass through servers in Canada and US data centres; it will not pass through international data centres, such as those in China. Although it

is not possible to exclude the US data centres at this time, Zoom is developing this functionality and will implement it as soon as possible. All audio, video, screen-sharing and text content will be encrypted in transit between your device and Zoom's servers, which will prevent unauthorized third parties from intercepting the content of your Zoom meeting. For more information, please visit Zoom at YorkU.

Privacy

At the moment, the name you use with Zoom and metadata about how you use the application will be stored on servers outside of Canada. If you have privacy concerns, you can disable both audio and video. You can also provide only your first name or a nickname when you join a session. If you choose to rename yourself, please let your instructor or TA know immediately.

You can rename yourself in 4 easy steps.

- 1. After entering the Zoom meeting, click on the Participants icon at the bottom of the window.
- 2. Find your name in the Participants list on the right side of the Zoom window
- 3. Hover over your name and click the Rename button.
- 4. Enter the name that you would like to use in the Zoom meeting and click OK.

Please note that lectures and/or tutorial sessions may be recorded so that they can be made available to students who are not able to attend class. Zoom is configured in such a way that all participants will be automatically notified when a session is being recorded. In other words, a session cannot be recorded without you knowing about it. If you do not wish to be seen or heard during a recorded session, please keep your camera and/or microphone turned off.

Participation

Your course instructor may enable you to ask questions through the chat panel. Inappropriate or disrespectful language in the chat panel will not be tolerated.

You may also participate through Zoom's nonverbal feedback features. These features can be accessed by clicking on the Participants icon at the bottom of the window. Once the Participants sidebar is opened, you will see the option to Raise Hand. By clicking on Raise Hand, a blue hand will be raised. Please click on the Raise Hand button again to lower your hand once your question has been answered. You are tasked with using the various Zoom features in a responsible manner. Your course instructor and/or TA will reserve the right to remove anyone who does not behave accordingly.



Student conduct

Students, course instructors and staff have a joint responsibility to create and maintain a welcoming and inclusive learning environment. All students are expected to conduct themselves in accordance with the Code of Student Rights and Responsibilities. Whether online or in-person, students and course instructors are expected to cultivate and sustain a

professional relationship characterized by mutual respect and courtesy. In all classrooms, any disruptive and/or harassing behaviour will not be tolerated. To ensure that you adhere to the rules of the virtual classroom, please review what counts as proper 'netiquette' (the basic rules for communicating with others in online spaces) by consulting the student guide to e-learning. If you experience an inappropriate online incident that makes you feel unsafe or uncomfortable, please contact your course instructor immediately.

Please respect the privacy of your peers and instructors. Never share private information about your peers and instructors without their permission. Remember, no aspect of your courses should be recorded or distributed without everyone's consent.

Academic integrity

As a student at York University, you have a responsibility to not only understand, but also play an important part in upholding the integrity of the academic experience. The Faculty of Liberal Arts and Professional Studies at York University supports the International Center for Academic Integrity's definition of academic integrity. That is, you will be committed to acting in all academic matters, even in the face of adversity, with honesty, trust, fairness, courage, respect and responsibility.

How can you demonstrate academic integrity in the completion of your course?

- Respect the ideas of others: Your course work should represent your own knowledge and ideas. You should not falsely claim credit for ideas that are not your own, by presenting another's work as yours. If you are quoting, paraphrasing, or summarizing another person's work in order to support your own ideas, identify the work and the author through proper citation practices. For more information about how to cite properly, use the Student Papers and Academic Research Kit (SPARK). You can improve your writing, research, and personal learning abilities through the Learning Commons.
- Respect your peers: Know when you are allowed to collaborate. Ask your instructor
 about what group work entails when it comes to the sharing of work. In test situations
 and assignments, don't steal or give answers to your peers. Cheating and aiding in a
 breach of academic honesty are both against York University's academic honesty
 policy.
- Respect your course instructor(s): Understand what the instructors are asking of you in class, in assignments, and in exams. If you are unsure, ask your professor or teaching assistant. They are committed to making you feel supported and want to assess you fairly and with integrity. Please do not submit the same piece of work for more than one course without your instructor's permission.
- Respect yourself: When you act with integrity, you know that your work is yours and yours alone. You do not allow others to impersonate you on tests and exams. You do not buy or otherwise obtain term papers or assignments. You do the work. As a result, you know that you earned the grades that you receive, so you can be proud of your York degree. By acting with integrity in your course work, you are also practising a valuable professional skill that is important in all workplaces.
- Take responsibility: If you have acted in an academically dishonest way, you can demonstrate courage and take responsibility for your mistake. You can admit your mistake to your course instructor as soon as possible.

Students who engage in academic dishonesty can be subject to disciplinary action
under the Senate Policy on Academic Honesty. Your lack of familiarity with the
Senate Policy and Guidelines on Academic Honesty does not constitute a defence
against their application. Some academic offences can also constitute offences under
the Criminal Code of Canada, which means that you may also be subject to criminal
charges.

The Faculty of Liberal Arts and Professional Studies considers breaches of the Senate Policy on Academic Honesty to be serious matters. The Senate 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 might also wish to review the interactive on-line Tutorial for students on academic integrity, at:

https://spark.library.yorku.ca/academic-integrity-what-is-academic-integrity/

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/univsec/policies/document.php?document=86

Tests and Exams – the 20% Rule

For all Undergraduate courses, except those which regularly meet on Friday evening or on a weekend, 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://secretariat-policies.info.yorku.ca/policies/limits-on-the-worth-of-examinations-in-the-final-classes-of-a-term-policy/

Concerns with Marking

If you have any concern with the marking of your work, contact your course director in class or through email to have your concern addressed. Note, as there is a certain amount of judgment in marking, the entire exam or assignment may be re-marked, and the overall mark could go up, stay the same, or fall.

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://myacademicrecord.students.yorku.ca/grade-reappraisal-policy

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. For further information, please visit: http://ds.info.yorku.ca/academic-support-accomodations/

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

<u>Academic Accommodation for Students with Disabilities (Senate Policy)</u>

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 Counselling and Disability 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 the Course Director as soon as possible should you require special accommodations.

For relevant University/Faculty of LA&PS/School regulations please check: http://sas.laps.yorku.ca/students/

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/stormy 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 Dec 11, 2020

Appendix to Course Outline ADMS 1500 MN Winter 2021

WEEKLY SCHEDULE AND DUE DATES

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

>> Assignments and Exams >> Voluntary Sessions >> Administrative Information

Week#	Dates	Chapters	Activities
		P Chapter 1: Introduction	
1	Mon/Fri Jan 11/15	P Chapter 2: The Financial Statements	Introduction to the course (lecture), introduction to accounting and financial statements and accounting equation (lecture). A video of lecture 1: see Lecture Recording Forum A brief virtual lecture1: link to Zoom meeting Practice Exercises# 1: Assigned exercises and problems are listed on the "assigned exercises and problems document" on the eClass. Will be covered during the virtual lecture. Answer key is available on the eClass site.
15-Jan	Friday	Before 6:00 pm-Tutorial video will be posted on the eClass site	Tutorial 1: Problem Review from Chapters 1 & 2 (Parkinson) (Problem # see the list of assigned exercises and problems on eClass)
2	Mon/Fri Jan 18/22	P Chapter 3: The Income Statement* P Chapter 4: The Balance sheet: Assets* P Chapter 5: The Balance sheet: Liabilities*	Financial statements- Income Statement and Balance sheet (lecture) A video of lecture 2: see Lecture Recording Forum A brief virtual lecture2: link to Zoom meeting Practice Exercises# 2: Assigned exercises and problem #s are listed on the "assigned exercises and problems document" on the eClass. Will be covered during the virtual lecture. Answer key is available on the eClass site.

22-Jan	Fridays	Before 6:00 pm-Tutorial video will be posted on the eClass site	Tutorial 2: Problem Review from Chapters 3, 4, & 5 (Parkinson) (Problem #see the list of assigned exercises and problems on eClass)	
		Last date to withdraw	with a 10% penalty: Sunday, Jan 24	
	1	Final date to enroll in the co	ourse without permission: Monday, Jan 25	
3	Mon/Fri Jan 25/29	P Chapter 6: The Statement of Cash Flows	Cashflow statements and financial statement analysis (lecture). A video of lecture 3: see Lecture Recording Forum A brief virtual lecture3: link to Zoom meeting	
3		Chapter 7: Financial Statements Analysis	Practice Exercises# 3: Assigned exercises and problems are listed on the "assigned exercises and problems document" on the eClass. Will be covered during the virtual lecture. Answer key is available on the eClass site.	
29-Jan	Friday	Before 6:00 pm-Tutorial video will be posted on the eClass site	Tutorial 3: Problem Review from Chapters 6 & 7 (Parkinson) (Problem # see the list of assigned exercises and problems on eClass), Practice midterm1	
Last date to withdraw with a 20% penalty: Sunday, Jan 31				
4	Mon/Fri Feb 01/05	W Chapter 1: Managerial Accounting	Introduction to managerial accounting and cost behaviour (lecture). A video of lecture 4: see Lecture Recording Forum A brief virtual lecture4: link to Zoom meeting	

		W Chapter 2: Understanding Cost Behaviour	Practice Exercises# 4: Assigned exercises and problems are listed on the "assigned exercises and problems document" on the eClass. Will be covered during the virtual lecture. Answer key is available on the eClass site.
Friday, Feb 05	11:59 PM	Online quizzes 1, 2, & 3 submission deadline	Online quizzes 1, 2, and 3 are available at the course eClass site
Saturday, Feb 06		Midterm 1 Exam Time: 2 to 5pm Platform: eClass site	MID-TERM 1 on chapters 1-7 of Parkinson and classes 1-3. Note: you will not be examined on any appendices.
		Last date to withdraw	with a 60% penalty: Sunday, Feb 7
		Final date to enroll in the	course with permission: Monday, Feb 8
5	Mon/Fri Feb 08/12 W Chapter 5: Activity-Based Costing* W Chapter 6: Cost-Volume-Profit and Breakeven Analysis*		ABC and CVP (lecture) & in-class practice 5 (Problem #see the list of assigned exercises and problems on eClass) A video of lecture 5: see Lecture Recording Forum A brief virtual lecture 5: link to Zoom meeting Practice Exercises# 5: Assigned exercises and problem #s are listed on the "assigned exercises and problems document" on the eClass. Will be covered during the virtual lecture. Answer key is available on the eClass site.
12-Feb	Friday	Before 6:00 pm-Tutorial video will be posted on the eClass site	Problem Review from Chapters 2, 5 & 6 (Weygandt) (Problem #see the list of assigned exercises and problems on eClass)

Reading Week: Saturday, Feb 13 to Friday, Feb 19- NO CLAASES during this week.

6 Feb	Mon/Fri	W Chapter 8: Alternative Inventory Costing Methods*	Alternative inventory costing methods and pricing (lecture) A video of lecture 6: see Lecture Recording Forum A brief virtual lecture 6: link to Zoom meeting Practice Exercises# 6: Assigned exercises and problem #s are listed on the "assigned exercises and problems document" on the eClass. Will be covered during the virtual lecture. Answer key is available on the eClass site.
	Feb 22/26	W Chapter 9: Pricing*	
26-Feb	Friday	Before 6:00 pm-Tutorial video will be posted on the eClass site	Tutorial 5: Problem Review from Chapters 8, & 9 (Weygandt) (Problem # see the list of assigned exercises and problems on eClass)
_	Mon/Fri Mar 01/05	W Chapter 10: Budgetary Planning*	Pricing and budgetary planning, control and responsibility (lecture) A video of lecture 7: see Lecture Recording Forum A brief virtual lecture 7: link to Zoom meeting
7		W Chapter 11: Budgetary Control and Responsibility Accounting*	Practice Exercises # 7: Assigned exercises and problem #s are listed on the "assigned exercises and problems document" on the eClass. Will be covered during the virtual lecture. Answer key is available on the eClass site.
05-Mar	Friday	Before 6:00 pm-Tutorial video will be posted on the eClass site	Tutorial 6: Problem Review from Chapters 10 & 11 (Weygandt) (Problem # see the list of assigned exercises and problems on eClass)

8	Mon/Fri Mar 08/12	W Chapter 12: Standard Costs and Balanced Scorecard*	Standard costs and Balanced Scorecard (lecture) A video of lecture 8: see Lecture Recording Forum A brief virtual lecture 8: link to Zoom meeting Practice Exercises # 8: Assigned exercises and problem #s are listed on the "assigned exercises and problems document" on the eClass. Will be covered during the virtual lecture. Answer key is available on the eClass site.
12-Mar	Friday	11:59 PM	Online quizzes 4, 5, 6, & 7 submission deadlines. Online quizzes 4, 5, 6, and 7 are available at Wiley Plus website
13-Mar	Saturday	Midterm 2 Time: 2 to 5 pm Platform: eClass	MID-TERM 2 on chapters 1,2,5,6,8,9,10, & 11 of Weygandt and classes 4-7. Note: you will not be examined on any appendices.
9	Mon/Fri Mar 15/19	W Chapter 7: Incremental Analysis*	Incremental analysis and capital budgeting (lecture) A video of lecture 9: see Lecture Recording Forum A brief virtual lecture 9: link to Zoom meeting Practice Exercises # 9: Assigned exercises and problem #s are listed on the "assigned exercises and problems document" on the eClass. Will be covered during the virtual lecture. Answer key is available on the eClass site.

Final withdrawal date without receiving a grade: Friday, March 12

10	Mon/Fri Mar 22/26	W Chapter 13: Planning for Capital Investments *	Capital investments (lecture). A video of lecture 10: see Lecture Recording Forum A brief virtual lecture 10: link to Zoom meeting Practice Exercises # 10: Assigned exercises and problems are listed on the "assigned exercises and problems document" on the eClass. Will be covered during the virtual lecture. Answer key is available on the eClass site.
26-Mar	Friday	Before 6:00 pm-Tutorial video will be posted on the eClass site	Tutorial 7: Problem Review from Chapter 12 & 13 (Weygandt) (Problem # see the list of assigned exercises and problems on eClass)
	Mon/Fri Mar	W Chapter 3: Job-Order Costing*	Lecture on Job order and process costing (Lecture) A video of lecture 11: see Lecture Recording Forum A brief virtual lecture 11: link to Zoom meeting
11	29/Apr 02	W Chapter 4: Process Cost Accounting*	Practice Exercises # 11: Assigned exercises and problem #s are listed on the "assigned exercises and problems document" on the eClass. Will be covered during the virtual lecture. Answer key is available on the eClass site.
02-Apr	Friday	Before 6:00 pm-Tutorial video will be posted on the eClass site	Tutorial 8: Practice Exam (Final); Problem Review from Chapters 3 & 4 (Weygandt) (Problem # see the list of assigned exercises and problems on eClass)
03-Apr	Saturday	Noon	Review topic request deadline (Post on an eClass forum)
12	Mon Apr 05/09	Review session-Common	Review class - Chapters and topics will be selected based on students' requests on the eClass Forum
Sunday Apr 11	11:59 PM	Online quizzes 8, 9, 10, & 11 submission deadline	Online quizzes 8, 9, 10, & 11 are available at Wiley Plus website

End of Course Withdrawal Period – Monday, April 12

Winter classes end – Monday, April 12

Last date any term work may be accepted -Tuesday, April 13

Final Exam Period: Friday April 14 to April 28

(The final exam is comprehensive and cover all chapters covered in lectures 1 to 11)

Date, time, and location of the Final Exam: TBA

^{*} Chapters must be read in advance. It is strongly recommended that you test your knowledge using Captus questions and Discussion Questions for the Parkinson (P) text and, for the Weygandt (W) text, the Self-Study Questions. All appendices are excluded.