

**Faculty of Liberal Arts & Professional Studies**

**Course title: Accounting for Non-Financial Managers**

**Course Code AP/ADMS 1550 3.0 Section M -Virtual Lecture via ZOOM  
Session Winter 2020**

**Fridays 8:30am – 11:30am January 15 to April 9, 2021**

**Course instructor: Professor John Kucharczuk – Email: [jkuchar@yorku.ca](mailto:jkuchar@yorku.ca)**

**ADDITIONAL REQUIREMENTS:**

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.

Students are personally responsible to ensure that they have the required prerequisites as stated in the course outline or in the course calendar. Students who do not have the prerequisites are at risk of being dropped from the course at any time during the course. The department will not be responsible for refunds resulting from students being dropped from a course due to a lack of the appropriate prerequisites.

**Course Information:**

**Course webpage:** TBD Moodle

**Technical requirements for taking the course:**

Several platforms will be used in this course (e.g., Moodle, Zoom, etc.) through which students will interact with the course materials, the course director, and the students within the course. Student /group presentations will be conducted during class time via ZOOM and office hours will be arranged with the student and the Professor via Zoom by sending an email to the professor at [jkuchar@yorku.ca](mailto:jkuchar@yorku.ca).

Students shall note the following:

- Zoom is hosted on servers in the U.S. This includes recordings done through Zoom.

- If you have privacy concerns about your data, provide only your first name or a nickname when you join a session. If you plan to use a nickname inform the Professor of this name by YorkU email.
- The system is configured in a way that all participants are automatically notified when a session is being recorded. In other words, a session cannot be recorded without you knowing about it.

Please note that all Lecture / Class ZOOM recordings:

- 1) should be used for educational purposes only and as a means for enhancing accessibility.
- 2) students do not have permission to duplicate, copy and/or distribute the recordings outside of the class (these acts can violate not only copyright laws but also [FIPPA](#));
- 3) all recordings will be destroyed after the end of the course on or about May 31<sup>st</sup> 2021.

As a Student please review the [technology requirements and FAQs for Moodle](#).

The course will be running in a Virtual Classroom environment, so connectivity and participation is required for all scheduled Virtual classroom sessions.

For the students to fully participate in the course, students will need the technology to:

- 1) to participate through video conferencing (ZOOM) – Microphone and
- 2) Students will also appear on video (working camera will be required - webcam)
- 3). a stable High-speed internet connection
- 4). use of Power Point Software for Presentations

Note: if a student has a current (purchased recently) Computer or a smart device, the requirements for items #1 & #2 may have these features – please check to and make sure these functions are fully operational before the first class.

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 [Speedtest.net](#), that can be run.]

### **Times and locations:**

**Course will be held on Friday from 8:30am to 11:30am via ZOOM which is accessible by accessing it using the course Moodle website**

Please note that this is a course that depends on remote teaching and learning. There will be no in-person interactions or activities on campus.

## Organization of the course

**This course will be run synchronous Friday from 8:30am to 11:30am using ZOOM and Moodle.**

Lecture - All lectures will be recorded and available at least 2 working days on the course website

Classes are on Fridays from 8:30am to 11:30am via ZOOM – the link for the course will be found in the Courses Moodle Website - just go and click and you will be in the class

## Schedule

### Appendix to Course Outline - ADMS 1550 - Fall 2020

<b>WEEKLY SCHEDULE AND DUE DATES</b>			
<b>Note:</b> 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			
<b>Week #</b>	<b>Dates</b>	<b>Chapters</b>	<b>Activities</b>
1	Friday Jan 15	Chapter 1: Introduction*  Chapter 2: The Financial Statements*	Introduction to the course and introduction to accounting and financial statements (lecture)
		Week 2	
2	Friday Jan 22	Chapter 3: The Income Statement*	Income Statement (lecture)
<b>Tutorial 1 - Day TBA Via ZOOM - Online - (Ch 1-3) Time:</b>			
<b>Final date to enroll in the course without permission: Friday January 22, 2021</b> <b>Final date to make changes to grade allocation in course outline: Wednesday January 29, 2021</b>			
Week 3			
3	Friday Jan 29	Chapter 4: The Balance Sheet: Assets*  Chapter 5: The Balance Sheet: Liabilities*	Balance Sheet (lecture)
<b>Tutorial 2 - TBA-Via ZOOM - Online - (Ch 4-5) Time:</b>			
Week 4			

4	Friday Feb 5	Chapter 6: The Statement of Cash Flows* Chapter 7: Financial Statements Analysis*	Cash flow statements and financial statement analysis (lecture)
<b>Tutorial 3 - TBA - Via ZOOM - Online - (Ch 6-7) + Review for MT#1 Time:</b> Week 5			
5	Friday Feb 12	Chapter 8: Budgeting* Chapter 9: Cash Budgeting*	Budgeting and cash budgeting (lecture) + review for MT 1
<b>Reading Week - no classes on Feb 13 - 19, 2021</b> Last date to add a course <b>with permission</b> of instructor Monday February 8, 2021			
<b>**** Mid-Term 1 Sunday February 21 - 2:00pm to 5:00pm - Online in Moodle ****</b>			
<b>Tutorial 4 - TBA - Via ZOOM - Online - (Ch 8 &amp; 9)</b>			
<b>Group Case Assignment Due Friday February 26<sup>th</sup> @08:30 Submitted using Moodle (Before Class)</b>			
Week 6			
6	Friday Feb 26	Chapter 10: Budgetary Control* Chapter 11: Cost Behaviours and Break-Even Analysis*	Budgetary control (lecture) Cost behaviour and break-even analysis (lecture)
<b>Tutorial 5 - TBA - Via ZOOM - Online - (Ch 10 &amp; 11)</b>			
Alternate Midterm #1 Thursday March 4 <sup>th</sup> from 7:30 to 10:30pm with approval with the supporting documentation			
Week 7			
7	Friday March 12	Chapter 12: Allocating Overhead: Activity Based Costing and Product Costing* Chapter 13: Analysis of Short-Term Decisions*	Overhead allocation and product costing (lecture) Analysis of short-term decision making (lecture)
<b>Last Day to Drop a Course without receiving a grade Friday March 12, 2021</b>			
Course withdrawal period to receive a grade of "W" (withdrawal) Saturday March 13 to Monday April 12 <sup>th</sup> , 2021			

<b>Tutorial 6 - TBA - Via ZOOM - Online - (Ch 12)</b>			
Week 8			
8	Friday March 19	Chapter 14: Sources of Capital* Chapter 15: Long-Term Decision Making*	Sources of capital and capital budgeting (lecture)
<b>Tutorial 7 - TBA - Via ZOOM - Online - (Ch 13) Review for MT#2</b>			
<b>**** Mid-Term 2 Sunday March 21, 2021 -2:00pm to 5:00pm Online in Moodle – No Alternate exam if midterm is missed****</b>			
Week 9			
9	Friday March 26	Chapter 17: Accounting and Personal Finance	Personal finance Taxation for individuals & OME's (lecture)
<b>Tutorial 8 - TBA - Via ZOOM - Online - (Ch 14 &amp; 15) +</b>			
Week 10			
10	Friday April 2	Good Friday	No Class
<b>Tutorial 9 - TBA - Via ZOOM - Online - (Ch 16 &amp; 17)</b>			
Week 11			
11	Friday April 9	Chapter 18: Elements of Taxation for Individuals and Small Businesses	Personal finance Taxation for individuals & OME's (lecture)
<b>Group Business Case Due Monday April 5 23:30 submission using Moodle</b>			
<b>Tutorial 10 - TBA - Via ZOOM - Online - (Ch 18 &amp; Review for Final)</b>			
Week 12			
12	Final Exam	Covers the full Course	Date TBA – Between Wednesday April 14 to Wednesday April 28
<b>End of Course Withdrawal Period - Monday April 12, 2021 receive a Grade of "W"</b>			

**Winter classes end for all ADMS Winter 2021 courses – Monday April 12, 2021**

**Last date any term work may be accepted - Tuesday April 13, 2021**

**Final Exam Period: Wednesday April 14 to Wednesday April 28, 2021.**

**Three-hour exam will cover all the above chapters and lectures)**

**(Online in Moodle Final Exam and exact final exam date: TBA)**

**Note: you will not be examined on any appendices**

Note to Students: Chapters must be read in advance. It is strongly recommended that you test your knowledge using Captus questions and Discussion Questions

**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.

**Evaluation: - Final Grade Composition**

<b>Midterm #1 Sunday February 21 – Online in Moodle 2:00pm to 5:00pm</b>	<b>25%</b>	<b>Individual</b>
<b>Group Case Assignment Due Friday February 26 @ 08:30 to be submitted using Moodle (Before Class)</b>	<b>10%</b>	<b>Group</b>
<b>Midterm #2 Sunday March 21 – Online in Moodle 2:00pm to 5:00pm</b>	<b>25%</b>	<b>Individual</b>
<b>Group Project Due Monday April 5<sup>th</sup> @ 23:50 to be submitted using Moodle</b>	<b>10%</b>	<b>Group</b>
<b>Final exam April 14 to April 28 Do not make any travel arrangements during this period</b>	<b>30%</b>	<b>Individual</b>
<b>TOTAL</b>	<b>100%</b>	

**Virtual office hours:**

The Professor will be available at the end of the lecture for office hours – using ZOOM, the Professor will be able to place our meeting into a Private CHAT room. If you are not available to meet after lecture, meetings you can request by emailing the Professor at [jkuchar@yorku.ca](mailto:jkuchar@yorku.ca) with suggested times and days. The Professor will reply with date and time for this meeting or suggested other times in the days you have suggested.

**Expanded course description:**

**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

20% - 2 group Case Assignments each worth 10% for a total of 20%

30% - Final Examination

#### **Course policies**

**Assignment Submission:** Proper academic performance depends on students doing their work not only well, but on time. Accordingly, assignments for this course must be received on the due date specified for the assignment. Assignments are to be handed using Moodle, these are listed above.

**Lateness Penalty:** Assignments received later than the due date will be penalized at the rate of 10% per day – weekends count. Since the assignments are listed and available there will be NO exceptions to this.

#### **Missed Midterms and Assignments:**

Group assignments are to be submitted before the stated deadlines; no extensions will be given. There will be a penalty applied of 10% deduction off the assignment grade for the full group.

Missing of Midterm#1 on Sunday October 18<sup>th</sup> is missed due to illness, or other extenuating circumstance, a mark-up midterm will be held on Thursday October 29 online from 7:30pm to 10:30 pm, information will be sent to the student upon the



approval of the document sent for missing Midterm#1. The documentation required for this reallocation is found below:

If Missing of the Midterm#2 examination on Sunday November 22 is missed due to illness, or other extenuating circumstance, the student's midterm percentage will be added onto the final examination. The documentation required for this reallocation is as follows:

A completed medical form (physician's statement) as provided by the Registrar's Office:

<http://www.yorku.ca/laps/council/students/documents/APS.pdf>

**Physician statements need to be from the same day as the midterm or the day immediately after. Physician statements older than one day after the date of the midterm exam will not be accepted and the request to add the amount to the final examination will be denied.**

A completed medical form (physician's statement) as provided by the Registrar's Office:

<http://www.yorku.ca/laps/council/students/documents/APS.pdf>

**Physician statements need to be from the same day as the midterm or the day immediately after. Physician statements older than one day after the date of the midterm exam will not be accepted and the request to add the amount to the final examination will be denied.**

#### **Note to all Students:**

*All materials prepared for **ADMS1550** at York University are the intellectual property of Professor John Kucharczuk the Course Director unless otherwise stated. Course materials should only be used by students enrolled in this course. This can include the following material: lecture handouts, spoken and written presentations, audio and video recordings, PowerPoint slides, as well as questions and/or solution sets for assignments, quizzes, tests and final exams, among other pieces of intellectual property. 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.*

All recorded lectures, student comments, and questions, open discussions, Presentations by both the Professor and students using ZOOM with the recording place on the course Moodle website follows the above paragraph about Intellectual property and will be deleted after on or about December 24<sup>th</sup>, 2020.(upon completion of final exams)

### *Academic honesty and integrity*

In this course, we strive to maintain academic integrity to the highest extent possible. Please familiarize yourself with the meaning of academic integrity by completing SPARK's Academic Integrity module at the beginning of the course. Breaches of academic integrity range from cheating to plagiarism (i.e., the improper crediting of another's work, the representation of another's ideas as your own, etc.). All instances of academic dishonesty in this course will be reported to the appropriate university authorities, and can be punishable according to the Senate Policy on Academic Honesty.

### Turnitin

To promote academic integrity in this course, students will be normally required to submit their written assignments to Turnitin (via the course Moodle) for a review of textual similarity and the detection of possible plagiarism. In so doing, students will allow their material to be included as source documents in the Turnitin.com reference database, where they will be used only for the purpose of detecting plagiarism. The terms that apply to the University's use of the Turnitin service are described on the Turnitin.com website.

### Online proctoring

This course requires the use of online proctoring for examinations. The instructor may use an online proctoring service to deliver the exam(s), which would be administered through the Learning Management System (Moodle). Students are required to have access to minimum technology requirements to complete examinations. If an online proctoring service is used, students will need to become familiar with it at least five days before exam(s). For technology requirements, Frequently Asked Questions (FAQs) and details about the online proctoring service, please visit the [Registrar's Office's page on online exam proctoring](#). Students are required to share any IT accommodation needs with the instructor as soon as they are able.

June 10, 2020 Revised December 3 2020