



School of Administrative Studies
Faculty of Liberal Arts & Professional Studies
York University
ADMS 4510 Course Outline (offered online)
Winter 2021

Accounting Theory and Contemporary Issues in Accounting

The course outline is tentative and will be finalized after the 1st week of class.

Course Information

Section	Day/Time	Location	Start Date
Section M	Tuesday, 7-10pm	Online	Jan 12

Course Website: <https://eclass.yorku.ca/> (sign in with your Passport York)

(You are solely responsible for missing any information posted on course website or sent via broadcast emails.)

Instructor

Taslina Nasreen (MFAc, Ph.D. Candidate), Part-time faculty, School of Administrative Studies.

Email address: nasreenr@yorku.ca

Office hour (virtual via the Zoom video conferencing): **Tuesdays, 7 to 8 pm**

Prerequisite / Co-requisite

Prerequisites: 1) For students in an Honours program, 78 credits including AP/ADMS 3595 3.00, AP/ECON 1000 3.00, or 2) for other students, these above-listed courses and an average grade of C+ or better in AP/ADMS 3585 3.00 and AP/ADMS 3595 3.00. Course credit exclusions: None. **PRIOR TO FALL 2009:** Prerequisites: 1) For students in an Honours program, 78 credits including AK/ADMS 3595 3.00, AK/ECON 1000 3.00, or 2) for other students, these above-listed courses and an average grade of C+ or better in AK/ADMS 3585 3.00 and AK/ADMS 3595 3.00. Course credit exclusion: AK/ADMS 4510 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 school will not be responsible for refunds resulting from students being dropped from a course due to a lack of the appropriate prerequisites.*

Expanded Course Description

The course examines the nature of accounting and the extent to which it applies to current accounting practice as well as certain contemporary issues in accounting. This is not a course about specific accounting rules. This course is “about accounting” as opposed to “in accounting.” It focuses on gaining an integrative view of financial reporting and examining the economic forces shaping the production of financial information.

Course Learning Objectives

The primary objective of this course is to increase students’ awareness and understanding of contemporary financial accounting theories, and to provide students with useful conceptual tools to guide analysis and make decisions related to financial reporting in real business world. After the course, students are expected to

- Understand a set of financial accounting theories in a systematic way, and
- Relate these theories to financial reporting issues concerned by standard setters, scholars, and accounting practitioners.

This course emphasizes the development of communication, critical thinking, problem solving, and teamwork skills that help equip students with the capacity to successfully navigate financial accounting issues in a globalized economy.

Course Text / Readings

- 1) William Scott & Patricia O’Brien, “Financial Accounting Theory,” 8th Edition, Pearson Canada. (Do not use previous editions)
- 2) Selected readings: Additional readings will be posted on the course website.

Class Lectures & Office Hours:

Pre-recorded lecture videos or PowerPoint slides with notes will be posted before each class for you to self-study assigned chapters in each week. In the following week, a one-hour Zoom meeting will be held to address questions arising from the previous week. The Zoom meetings are optional and not recorded - you can think of these meetings as virtual office hours; however, attending these meetings will help you meet with the professor face-to-face, earn participation marks and better prepare for quizzes, homework and final exam. More detailed information regarding the course will be discussed during Zoom meeting of the 1st week.

Evaluation

	Weight
Individual Participation	5%
Homework (8 submissions with 3% each)	24%
Midterm Exam	26%
Group Project	15%
Final Exam	30%
	100%

Individual Participation: This course encourages students to raise questions and make comments on materials taught in the course. Students could earn participation score through asking questions or making comments through emails, posting on to eClass discussion forum, and attending weekly Zoom Q&A sessions. The grade will be based on both the quantity and quality of the participation.

Homework (Turnitin enabled submission): Homework assignments will be from end-of-chapter problems. You can find the assignment from the ‘list of weekly assignment questions’ posted in the general section of the course eClass site. The solutions will be posted after the homework due date, which is set on Tuesday at 11:59pm. Refer to the Weekly Timetable for specific due dates. You are expected to make 8 submissions, each at 3 marks. Homework will be marked based on efforts not accuracy. Efforts is assessed based on if you have made best efforts to read and incorporated the materials you learned for the week into your answers. To finish your homework, you are expected to take all reasonable steps to ensure that the required reading and writing are complete. Late submission will result in 1-mark penalty every 24 hours for each homework.

Midterm: There is one timed and closed-book midterm exam (see ‘Weekly Timetable’ in the following page). The midterm is a two-hour exam covering chapters starting from Week 1 to Week 5 (i.e. Ch1-6). Students who miss the midterm should contact the professor within 48 hours and the professor will arrange a replacement of the midterm exam at the professor’s discretion.

Group Project: The group project will be assigned in end-February when we have a more stable class size. Group members will be assigned on a random basis. Each group will be given a project, and you need to apply what you learned from the course to finish the project. Note I reserve the right to adjust group members, when the situation becomes necessary. If this happens, a lottery system will be used.

Final Exam: The format and structure of the final exam will be announced in class. It will be a timed, two-hour exam covering chapters starting from Week 3 (i.e. Ch4-13).

Plagiarism

The work you submit should be your original work (less than 10 percent level of similarity) and reflect your own critical thinking. Plagiarism or any other forms of violation of academic honesty, once detected, will result in a grade of ZERO either for your individual grade component or for your course grade, depending on the nature of violation. At the same time, the student(s) will be reported to the Dean's Office to keep a written record. Note it's very easy for modern technology to detect plagiarism, no matter whether you are copying from your classmates or from other sources. The university has software designed for this purpose.

Important Dates

- Last day to enroll without instructor permission: Monday, January 25, 2021
- Last day to enroll with instructor permission: Monday, February 8, 2021 (Note: Such permission would only be allowed in rare cases)
- Last day to drop the course without receiving a grade: Friday, March 12, 2021

Weekly Timetable

Week	Date	Pre-recorded Lectures or Self-Study PowerPoint Slides	Zoom Class Activities (Tuesdays, 7-8pm)	Homework (Due on Every Tuesday at 11:59pm)
1	Jan 12	Ch1	Intro to the course, Ch1	
2	Jan 19	Ch 2&3	-	
3	Jan 26	Ch 4	Q&A: Ch2&3	Ch2&3 due
4	Feb 2	Ch5	Q&A: Ch4	Ch4 due
5	Feb 9	Ch6	Q&A: Ch5	Ch4&5 due
6	Feb 17	Reading week (no class)		
6	Feb 23	Midterm Exam (Ch 1 to Ch 6)	Time: 7 to 9 pm	Platform: eClass
7	Mar 2	Ch7	Q&A: Ch6	Ch6 due
8	Mar 09	Ch 8	Q&A: Ch7	Ch7 due
9	Mar 16	Ch 10	Q&A: Ch8	Ch8 due
10	Mar 23	Ch 11	Q&A: Ch10	Ch10 due
11	Mar 30	Ch12&13	Q&A: Ch11	Ch11 due
12	Apr 06	Group Project: Time: by 11:59 pm, eClass submission box	Q&A: Ch12& 13	
	During the Exam period	Final Exam (cumulative covering Ch 4 to Ch 13, excluding Ch 9)	Date & Time: TBA	Platform: eClass

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 eClass](#)

[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](#), that can be run.

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 ADMS 4510 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, midterm 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 centers; it will not pass through international data centers, such as those in China. Although it is not possible to exclude the US data centers 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 know immediately.

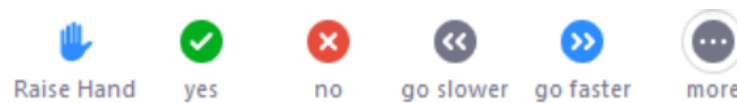
You can rename yourself in 4 easy steps.

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.

Virtual session 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 behavior 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.

IMPORTANT COURSE INFORMATION FOR STUDENTS (Senate Policy)

All students are expected to familiarize themselves with the following information, available on the Senate Committee on Curriculum & Academic Standards webpage (see Reports, Initiatives, Documents) -

http://www.yorku.ca/secretariat/senate_cte_main_pages/ccas.htm

- *York's Academic Honesty Policy and Procedures/Academic Integrity Website*
- *Ethics Review Process for research involving human participants*
- *Course requirement accommodation for students with disabilities, including physical, medical, systemic, learning and psychiatric disabilities*
- *Student Conduct Standards*
- *Religious Observance Accommodation*

Deferred Exams: 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:

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

The date of deferred examinations is to be determined and is subject to School's further notice.

Petition forms are normally downloaded and printed by accessing the following website:

<http://www.registrar.yorku.ca/services/petitions/forms.htm>

Included with the form is a Course Performance Summary. Please enter your enrolment details on the CPS and take it Room 282 Atkinson for completion. The School will complete the CPS within 5 business days for collection by you. Completed forms, including the CPS (and Attending Physicians Statement, if the petition is based on a medical matter), must be delivered to the Faculty Council Office.

Academic Honesty: The new Faculty of Liberal Arts and Professional Studies considers breaches of the Senate Policy on Academic Honesty to be serious matters. To quote the Senate Policy on Academic Honesty. 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/legislation/senate/acadhone.htm>

Students might also wish to review the interactive on-line Tutorial for students on academic integrity, at: http://www.yorku.ca/tutorial/academic_integrity/

Grading Scheme and Feedback Policy: *The Senate Grading Scheme and Feedback Policy stipulates that (a) the grading scheme (i.e. kinds and weights of assignments, essays, exams, etc.) be announced, and be available in writing, within the first two weeks of class, and that, (b) 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 (see the policy for exceptions to this aspect of the policy - <http://www.yorku.ca/secretariat/legislation/senate/gradfeed.htm> Final course grades may be adjusted to conform to Program or Faculty grades distribution profiles.*

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/legislation/senate/gradfeed.htm>

In-Class 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://calendars.registrar.yorku.ca/examschedules/examinfo/twentypercent.htm>.

For further information on examination scheduling, and Atkinson examination exceptions to this rule, please refer to the "Notes" in the table:

<http://www.yorku.ca/roweb/importantdates/>

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 irrelevant 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://www.registrar.yorku.ca/services/policies/grade.htm>

Accommodation Procedures: students who have experienced a misfortune or who are too ill to attend the final examination in a 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://www.registrar.yorku.ca/services/ds_faq.htm

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

Grading: The grading scheme for the course conforms to the 9-point grading system used in undergraduate programs at York (e.g., A+ = 9, A = 8, B+ = 7, C+ = 5, etc.). Assignments and tests will bear either a letter grade designation or a corresponding number grade (e.g. A+ = 90 to 100, A = 80 to 90, B+ = 75 to 79, etc.) For a full description of York grading system see the York University Undergraduate Calendar - http://calendars.registrar.yorku.ca/pdfs/ug2004cal/calug04_5_acadinfo.pdf

Enrolment Deadline: The course is normally full at the beginning of semester. A waiting list is maintained with the Receptionist at 282 Atkinson. As vacancies occur, students are contacted in order on the list. The Course Director is not involved in the registration process in any way and cannot assist you with this process. Because of the high volume of material covered, no registration under any circumstances is permitted after the "last date to enroll without permission of course instructor". Only under rare circumstances you could be enrolled after this date, on the condition that you inform the course director during the first class, that you have attended all classes to date, and that you have finished all class assignments to date. The final decision is at the course director's discretion.