

**Faculty of Liberal Arts & Professional Studies
School of Administrative Studies**

Course Outline [Updated August 16, 2021]

**AP/ADMS1550 3.0
Accounting for Non-Financial Managers
Winter 2021**

COURSE WEBSITE: <https://eClass.yorku.ca>

Please note: You need to be registered and have a York Passport ID for site access.

Class time, location and instructor	Section	Day	Meeting Time*	Location	Course Directors
	A	Monday	4:00pm-7:00pm *	Remote	Roberto Umana/ Samique Haynes

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

- Pre-recorded Tutorial videos will be posted on the course eClass site.
- Test-taking will take place on the scheduled dates and will be on the eClass site.
- Weekly virtual lecture and tutorial 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.**
- It is recommended to attend the weekly live sessions to help enhance your understanding and have the opportunity to engage, participate, and ask questions.

Instructor Contact Info	Instructor	Email**
	**Include “ADMS1550” + “Section Letter” at the beginning of the email subject line	
	Samique Haynes	samique@yorku.ca
	Roberto Umana	umana@yorku.ca

Tutorial time and location	Day	Time	Location
	Tuesdays	6:00PM	Remote
	<i>Please refer to the Weekly Tutorial Schedule for details</i>		

Prerequisites*	There are no pre-requisites for this course.
Required Course Materials	<p><i>John Parkinson with Charles Dramin and Roberto Umana</i> Accounting for Non- Financial Managers, 4e Parkinson eBook/ e-Course kit.</p> <p><i>Students can purchase this e-book/ e-course package should be purchased online through at www.captus.com</i></p>

IMPORTANT INFORMATION BEFORE YOU DECIDE TO ENROLL

Note 1

This course outline has been designed to provide you in advance with detailed guidance on every conceivable rule and regulation in the course. It represents a contract between you as a student and the Course Directors, and there should be no deviations from these rules by either party.

There will be no exceptions to examination dates, and grade weighting. You should print out this document and keep it handy for reference throughout the course.

ENROLMENT DEADLINE

All sections for this course normally fill months in advance so early registration is important. If you did not get into the course before classes start, your chances of successfully enrolling are very slim. However, by contacting apsas@yorku.ca you can request your name be added to a list that is maintained with the only purpose of estimating the unsatisfied demand for the course, but students are not contacted when vacancies occur. The Course Directors are not involved in the registration process in any way and cannot assist you with this process. Due to the high volume of material covered (five chapters in the first three weeks) and because of early dates of examinations, **no registration is permitted after the “last date to enroll without permission”**.

Be aware of the important dates that apply to this course by checking the following site:

<https://registrar.yorku.ca/enrol/dates/fw21> .

COURSE INFORMATION

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 Bachelor of Commerce. 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.

Course Objectives

The overall objectives of the course are to:

1. Help students understand why accounting is such an integral part of any operation, be it for profit or not-for-profit entities.
2. Allow students to gain knowledge, insights and analytical skills related to the basic language of accounting and some of the basic accounting techniques.

In particular, this course aims to:

1. develop an understanding of essential accounting language and basic financial decision-making techniques needed by managers, and
2. give 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
 - e) understanding how a real business functions

EVALUATION AND GRADES

Grades are a measure of the performance of a student in individual courses. Each student shall be judged on the basis of how well they have command of the course materials.

Mid Term Test 1	Fri Oct 8, 2021, 10am-1pm	30%
Mid Term Test 2	Fri Nov 12, 2021, 10am-1pm	30%
Final Examination (cumulative)	Final Exam Period	<u>40%</u>
Total		<u>100%</u>

Alternative Midterms (for religious accommodation/conflicts with main scheduled sitting)

Midterm 1: Fri Oct 8, 2021, 8am-11am

Midterm 2: Fri Nov 12, 2021, 8am-11am

Alternative midterms are available for students who are unable to attend the regular midterm sitting. Please see instructions under University Regulations and Procedures on how to apply to write during an alternative sitting.

COURSE COMPONENTS

Lectures

Note, for this term the lectures are being delivered remotely. Please see page 1 of this course outline.

Midterm Tests (two midterms 30% each)

The midterm tests in ADMS1550 are scheduled outside of scheduled lecture times. These assessments will also be online. The midterm tests will consist of multiple choice, conceptual, definitional and calculation questions. Questions will be based on exercises and problems from the assigned textbook chapters. You should not take this course if you are unable to attend the midterm tests. Details of the midterm exam will be posted on the e-class website as soon as it becomes available.

Important: Once a midterm test begins, you are considered a sitting writer (your midterm will be marked, and your grade recorded). Your midterm grade is not eligible to be transferred or reweighted due to poor performance, or if you choose to not continue to write or leave early.

If you are unable to attend the regular midterm sitting, then you should make arrangements to write the alternative sitting, typically earlier on the same day or the day before. To do so, please email your Course Directors at least two weeks in advance of the midterm test.

If you miss a midterm test, there is no make-up test. The full weight of only one midterm test can be transferred to the Final Exam. *The Final can be a maximum of 70% of the course. Please refer to policies and procedures for missed exams under University Regulations and Procedures for more information.*

In the event both midterms are missed there is no possibility to defer a midterm to a subsequent term. And as mentioned above the weight of the Final can be a maximum of 70% of the course. This means 30% of the weight of ADMS 1550 would be forfeited. There are to be no exceptions to this policy under any circumstances.

Tutorial Sessions

Please refer to the Weekly Tutorial Schedule for details.

Attendance at tutorial sessions is not mandatory. Tutorial sessions are designed to cover a set of problems and exercises, but beyond them, they are largely unstructured. There will be a weekly one-hour tutorial office hour, where the TA will go through worked examples of textbook problems and assist students in areas where they have concerns. You are invited to attend all the sessions offered each week. In addition to the TA's weekly office hours, pre-recorded tutorial videos will also be posted on the e-class website. **Please refer to course appendix for detailed tutorial schedule.**

Practice Problems

There are lots of practice problems and solutions in your textbook. As you will be tested with questions comparable to exercises and problems from assigned textbook chapters, all textbook exercises and problems are good practice for the midterm and final examinations. The formula for success in a "problems" course such as accounting is always to work on as many exercises and problems as time permits. Whenever a student asks their accounting professor how to improve their grade, the automatic answer is to work more exercises and problems. You are expected to spend substantial amount of time on problems. For problems you are still confused after understanding textbook materials and reviewing solutions, you could seek help by asking your

course directors or attend tutorial sessions. Please note that the number of posted textbook solutions is limited to those that the course has consent from the publisher to provide.

Final Examination (40%)

The final exam is scheduled by the York University Registrar Office for the formal examination period, and thus the date of the final exam is not known when this course outline is issued. The course has a comprehensive final exam, containing multiple choice, conceptual, definitional, and calculation questions. Note that you are not responsible for the appendices which can be found in several chapters of the textbook. Questions will be based on exercises and problems from the assigned textbook chapters. The exact date, time and location are published by week 10. Consult the York University website for official timetable information.

If for any reason you will have to miss the final exam, you need to submit a formal request to the school (not to the course directors) by following procedures specified in the “Relevant University Regulations” section of this course outline, before the stated deadline.

Bonus Mark (1%)

At the course directors’ discretion, students in this course may receive a 1% bonus if 70% or more of them complete the online course evaluation. The course directors will explain the importance of evaluations and provide time in class for completing the evaluation.

CONTACT INFORMATION

All computing issues - contact: helpdesk@yorku.ca

Questions on technical content should be addressed in person with your teaching assistant at tutorials. David McIntosh, the Teaching Assistant and Marker of this course can also be reached by sending an e-Class message or email to dmcint@yorku.ca.

All administrative questions, textbook materials, and chapter problems – contact the Course Directors. Course Directors answer all administrative questions and questions related to the textbook materials and end-of-chapter questions. If you want help with a problem, you can also email it to your course directors.

It is important that your email be properly labeled and **show the calculations you have made.** Make sure you send your message from your yorku.ca email account. For security reasons, we might not respond to Gmail/Hotmail etc. Make sure to include your name, student number, and section number in all your emails. This course has many students, it is important for you to follow the email protocol. Messages that do not follow the above email protocol might be returned to you asking for re-submission or might be recognized as junk mail and will not be addressed.

Since this term is being co-taught, we ask that all administrative emails be sent to both Professor Samique Haynes and Professor Roberto Umana. Emails will be addressed by either of us.

When do I contact the Course or Area Coordinator?

Email the Course or Area Coordinator if you do not hear from the email sent to the Course Directors within 72 hours (excluding weekends and holidays), or if you feel your questions/concerns are not properly addressed by the Course Directors.

Course Website

All course materials are contained on the eClass website under the course code ADMS1550. The website has restricted access; you will have to log in with your York Passport account.

The website contains:

- This course outline
- Announcements on all important matters in the course. You should check these several times a week
- Lecture slides
- Pre-recorded tutorial videos
- Examination information
- Solutions for all even numbered exercises and problems from the textbook. Due to copyright requirements, not all solutions can be posted on the course website. If you would like to review solutions for odd numbered exercises and problems, you need to email your course directors and share your attempt or bring it to the tutorial session. Your attempted solutions will then be used to provide guidance on how to solve the problem.

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.

UNIVERSITY REGULATIONS AND PROCEDURES

Missed Tests and Assignments (including midterm examinations)

If you miss a midterm test, the weight can be transferred to the Final Exam. An Attending Physician's Statement (APS) form is *not* required for one missed midterm test. You cannot miss both midterms as the *Final Exam can be a maximum of 70% of the course*; therefore, it is not advised to miss both midterm tests.

You could find the APS from the following link:

<https://myacademicrecord.students.yorku.ca/pdf/attending-physicians-statement.pdf?tab=3>.

Concerns with Marking

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

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. Details can be found at <http://myacademicrecord.students.yorku.ca/deferred-standing>

Any request for deferred standing on medical grounds must include an Attending Physician's Statement form; a "Doctor's Note" will not be accepted.

Students apply for deferred standing through the School's website:

<https://sas.laps.yorku.ca/students/school-policies/>.

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 above-mentioned link. 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.

IMPORTANT NOTE: *Any request for deferred standing on medical grounds must comply with University regulations. **At the time of writing of this outline, the requirement for APS forms had been suspended due to COVID-19.** If it resumes, the University will inform you of such resumption, and you would include an Attending Physician's Statement form; a "Doctor's Note" will not be accepted. Students who submit a request in compliance with University regulation or 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.*

Academic Honesty

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:

<https://secretariat-policies.info.yorku.ca/policies/academic-honesty-senate-policy-on/>

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. 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: <https://secretariat-policies.info.yorku.ca/policies/grading-scheme-and-feedback-policy/>

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/>

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 directors 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-accommodations/>

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 (Senate Policy)

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 Directors as soon as possible should you require special accommodations.

ADMS 1550 WEEKLY CLASS SCHEDULE (subject to revision)

Class	Topic Starts	Topic	Readings	Questions
1	Sep 13	Introduction	Chapter 1 and 2	Ch1: 1, 2 and 4 Ch2: 4, 5 and 6
2	Sep 20	The Financial statements	Chapter 3	Ch3: 1, 6 and 7
3	Sep 27	The Balance Sheet: Assets The Balance Sheet: Liabilities	Chapter 4 and Chapter 5	Ch4: 3, 10 and 11 Ch5: 1, 7 and 9
4	Oct 4	The statement of Cash Flows Financial Statement Analysis	Chapter 6 and Chapter 7	Ch6: 6, 7, 8, 9 and 10 Ch7: 1
	Oct 8	Common Midterm Test; Ch. 1-7 Regular Sitting: Fri Oct 8, 2021, 10am-1pm Alternative Sitting: Fri Oct 8, 8am-11am		
Oct 9 - 15: No Classes (Reading Week)				
5	Oct 18	Budgeting Cash Budgeting	Chapter 8 and Chapter 9	Ch8: 4 and 5 Ch9: 2 and 5
6	Oct 25	Budgetary Control	Chapter 10	Ch10: 3 and 11
7	Nov 1	Cost Behavior and Break-Even Analysis	Chapter 11	Ch11: 8 and 9
8	Nov 8	Allocating Overhead: Activity Based Costing	Chapter 12	Ch12: 5, 8, 9 and 12
	Nov 12	Common Midterm Test; Ch. 8-12 Regular Sitting: Fri Nov 12, 2021 10am-1pm Alternative Sitting: Fri Nov 12, 2021 8am-11am		
9	Nov 15	Analysis of Short-Term Decisions	Chapter 13	Ch 13: 10
10	Nov 22	Sources of Capital Long Term Decision Making	Chapters 14 and Chapter 15	Ch 14: 7, 8 Ch 15:
11	Nov 29	Accounting and Personal Finance	Chapter 17	TBD
12	Dec 6	Elements of Taxation for individuals and Small businesses	Chapter 18	TBD
Dec 9 - 23 2021		Final Examination, Comprehensive		

Please visit <https://registrar.yorku.ca/enrol/dates/fw21> for course drop dates.

ADMS1550 WEEKLY TUTORIAL SCHEDULE* (subject to revision)

Session #	Date	Time	Location	Tutorial Questions	Questions
1	Sep 14	6:00PM	Remote	Chapter 1 and 2	Ch 2: 4, 5 and 6
2	Sep 21			Chapter 3	Ch 3: 1, 6 and 7
3	Oct 28			Chapter 4 and 5	Ch 4: 3 and 11 Ch 5: 7 and 9
4	Oct 5			Chapter 6 and 7	Ch 6: 6, 7, 8 and 9 Ch 7: 1
Reading Week					
5	Oct 19			Chapter 8 and 9	Ch 8: 4 and 5 Ch 9: 2 and 5
6	Oct 26			Chapter 10	Ch 10: 11
7	Nov 2	6:00PM	Remote	Chapter 11	Ch 11: 8
8	Nov 9			Chapter 12	Ch 12: 7 and 10
9	Nov 16			Chapter 13	Ch 13: 3 and 4
10	Nov 23			Chapter 14 and 15	Ch 14: 1 and 9 Ch 15: 8
11	Nov 30			Chapter 17 & Review	Ch 17: 2

*Links for weekly tutorials will be posted to eClass.