

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

Course Outline

**AP/ADMS2510 3.0
Introduction to Management Accounting
Summer 2022**

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 Director
	A	Monday	11:30am-2:30pm	DB 0001	Gajindra Maharaj
	B	Monday	4:00pm-7:00pm	DB 0016	Gajindra Maharaj
	D (BLND)	Tuesday	7:00pm-10:00pm	Synchronous- Zoom	Gajindra Maharaj

Note: You may be required to write exams using your computers and MS Excel software.

***Blended section – please read:**

- Test-taking will take place on the scheduled dates and will be on YU Keele Campus.
- Section D (BLND) has weekly synchronous meetings via Zoom will be within/during the scheduled course meeting times.
- **It is important to ensure you keep on top of the announcements posted on eClass.**

Instructor Contact Info	Instructor	Email**
	**Include “ADMS2510” + “Section Letter” at the beginning of the email subject line	
	Gajindra Maharaj	gajindra@yorku.ca

Tutorial time and location	Day	Time	Location
	Wednesday	TBA	Remote
	<i>Please refer to the Weekly Tutorial Schedule for details</i>		

Midterm Exams Location	Exam	Day/Time	Location
	MT 1	June 10 th @ 10:00am	ACW 109
	MT2	July 8 th @10:00am	ACW 109
	ADMS 2510 - All EXAMS ARE ON CAMPUS (THERE ARE NO ON-LINE EXAMS)		

IMPORTANT INFORMATION BEFORE YOU DECIDE TO ENROLL

Note 1

ADMS2510 is one of the largest enrolment classes on *campus (approximately 1,500 students per year)*. This regrettably necessitates a very legalistic and inflexible approach to course administration. 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 Director, and there should be no deviations from these rules by either party. **There will be no exceptions to assignment requirements, examination dates, and grade weighting.** You should print out this document and keep it handy for reference throughout the course.

Note 2

When you experience a conflict in your agenda, you may attend any On Campus sections. However, you must write your examinations in your assigned section.

Note 3

From the beginning of the term, you should keep in mind the due dates for Connect SmartBook and Assignments. The schedule of the Connect due dates is listed in this course outline under section heading Connect SmartBook and Homework Assignments Schedule. The weight from missed Connect SmartBook and Assignments cannot be transferred to a midterm examination and/or the final examination. **There is no extended deadline for missed Connect SmartBook and Assignments, as the solutions will be posted right after the due dates.** It would be wise to review the solutions right after due dates to reinforce learning and to take timely corrective action on questions not successfully completed. Student's lowest score on assigned SmartBook chapters as well as their lowest homework assignment score will be dropped when calculating the final Connect grade.

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 Director is 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 two 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/su22>.

COURSE INFORMATION

Course Description

This first course in management accounting introduces students to the use of management accounting information for decision-making, planning and control in a wide range of organizations. Specifically, students learn the basic techniques of management accounting and, to a lesser extent, learn to apply those techniques through quantitative methods.

Course Objectives

The overall objectives of the course are to:

1. Meet the academic requirements of an honours level course as part of a business degree program at university.
2. Meet requirements to be counted by CPA Ontario towards professional certification.

In particular, this course aims to:

1. Help students learn to gather and develop information.
2. Help students learn to draw conclusions and form opinions from a set of data.
3. Introduce students to an entity's strategic plan.
4. Assist students in understanding how to evaluate the entity's performance management and the internal reporting systems.
5. Introduce students to the concept of the entity's risk management process.
6. Help students understand and be able to identify management information sources and needs.
7. Assist students in understanding how to prepare an entity's budget and how to relate this to the entity's planning process.

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 she or he has command of the course materials.

Connect SmartBook Assignments	Ongoing <i>Refer to Connect schedule</i>	5%
Connect Homework Assignments	Ongoing <i>Refer to Connect schedule</i>	10%
Midterm Test 1**	Fri June 10, 2022, 10am-1pm	25%
Midterm Test 2**	Fri July 08, 2022 10am-1pm	25%
Final Examination (cumulative)	Final Exam Period	<u>35%</u>
Total		<u>100%</u>

***Logistics will be posted on the course website closer to the midterm date.*

Midterm alternative sitting time (for religious accommodation/conflicts with scheduled sitting)

Midterm 1: Friday June 10, 2022, 8am-11am

Midterm 2: Friday July 08, 2022, 8am-11am

Alternative midterms sitting times are available for students who are unable to attend the regular scheduled midterm sitting. Please see for instructions posted to eClass on how to apply to write during an alternative sitting.

COURSE COMPONENTS

Lectures

On-campus sections will have their lecture in the designated lecture hall at York. Attending class lectures is essential to help you better understand class materials and provide you chances to ask course directors course-related questions face to face.

Blended Sections (**D**) will have some lectures via Zoom. Please see page 1 of this outline.

Weekly Connect Assignments – SmartBook and Homework (15%)

Please carefully read Connect step by step registration instructions.

The Connect SmartBook and the Connect Homework Assignments are part of your course work and are located in Connect, which is an adaptive learning tool that pinpoints critical concepts you need to learn and maps out a personalized study plan to ensure success.

The Connect due dates are specified in this course outline document. Each assignment is due at **11:59 pm** on the due date which cannot be extended.

Connect SmartBook (5%) include quiz-type questions for you to self-assess your understanding after finish reading each chapter. Students have unlimited attempts for SmartBook questions. Student's lowest score of the assigned chapters will be dropped when calculating the final grade.

Connect Homework Assignments (10%) include quantitative and algorithmic questions. Students are allowed 3 attempts to finish assignments #1 to #10 and **only your best score will be recorded** when exporting your Connect Assignment grades. There is no time limit for each attempt. Students can work on these assignments over time and their work and progress will be saved. Student's lowest score of the homework assignments will be dropped when calculating the final grade.

Feedback will only be provided after the due date for each homework assignment has passed. To access the available feedback after the due date has passed, please follow the steps below:

1. Click "See Report" next to any submitted assignment
2. On the next screen, find the assignment for which you would like to view feedback
3. Click into your final attempt
4. You should see each question with detailed feedback

Students who complete less than 3 attempts may need to wait a few days for feedback report to appear. Students are recommended to complete all 3 attempts. Students who complete all 3 attempts or score 100% can access to the feedback immediately after the due date has passed.

Midterm Tests (two midterms 25% each)

As a multi-section course, the midterm tests in ADMS2510 are scheduled outside of scheduled lecture times. Logistics will be communicated via eClass. Midterm tests will consist of 4-6 questions. You should not take this course if you are unable to attend the midterm tests.

Important: Once a test begins, you are considered a sitting writer (your assessment 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 plan to write at the alternative sitting time, typically earlier on the same day or the day before. To do so, please email your Course Director at least two weeks in advance of the test.

For in-person assessments, students are not permitted to leave the test location during the first 30 minutes and last 15 minutes of the test. Students who arrive more than 30 minutes late for the midterm test will not be allowed to write. You must sign in and out of the test location. Please remember to bring your YorkU Student ID or Canadian Government Issued ID.

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.*

If both midterms are missed there is no possibility to defer a midterm to a subsequent term. As mentioned above the weight of the Final Exam can be a maximum of 70% of the course grade. This means 15% of the weight of ADMS2510 would be forfeited. There are no exceptions to this policy under any circumstances.

Tutorial Sessions

Please refer to Tutorial Schedule for details.

Tutorials are not mandatory. Tutorials are designed to cover additional problems and exercises. The tutorial will go through textbook problems and offer students extra practice.

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 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 director. 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 (35%)

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 final exam will consist of 4-6 questions. ***You should not book travel plans during this period.*** Exact date, time and location are published by week 10. Consult the York University website for official timetable information. You will not be allowed to write the exam if you are more than 30 minutes late.

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 director) by following procedures specified in the “Relevant University Regulations” section of this course outline, before the stated deadline.

Bonus Mark (1%)

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

CONTACT INFORMATION

All computing issues - contact: helpdesk@yorku.ca

All administrative questions, textbook materials, and chapter problems – contact the Course Director. 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, please email it to your course director. 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.

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 Director within 72 hours (excluding weekends and holidays), or if you feel your questions/concerns are not properly addressed by the Course Director.

Course Website

All course materials are contained on the eClass website under the course code ADMS2510. 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 to print as course notes
- 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 director 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. Connect assignments and quizzes CANNOT be transferred.

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 director 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. *Please note, if you wrote in pencil the midterm test may not be re-marked if the course director cannot decide if the writing is original.*

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: <https://www.yorku.ca/secretariat/policies/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 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>

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

<https://accessibility.students.yorku.ca/>

York's disabilities offices and the Registrar's Office work in partnership to support alternate exam and test accommodation services for students with disabilities at the Keele campus. For more information on alternate exams and tests please visit <http://www.yorku.ca/altexams/>

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

CONNECT REGISTRATION INSTRUCTIONS

Connect step by step registration instructions:

1. In your course website (eClass.yorku.ca), select the “Connect” link and click on the “MH Campus” link
2. Accept the Terms of Use
3. Click “Connect” below the image of your textbook
4. Enter in your email address at select “Find My Account” (whether you have a Connect account or not)
5. If **you have** a Connect account, you will be prompted to enter in your password and log in
6. If **you do not have** a Connect account, select “Create a new Connect Account and Complete Your Registration”
7. Enter your 20-digit Connect registration code or purchase it online via the YorkU Bookstore
8. When registration is complete, click on “Go to Connect Now”
9. You are now ready to use Connect!

Connect Support

For any questions or issues related to Connect, submit a support ticket with the McGraw-Hill Care Centre by going to <https://mhedu.force.com/CXG/s/ContactUs>. You will be issued a case or reference number. Please keep for your records.

Connect SmartBook and Homework Assignments Schedule (subject to revision)

Topic Starts	SmartBook Quizzes	Start Date	Due Date	Homework Assignments	Start Date	Due Date
May 09	Ch. 1, 2, 3	May 7	May 13*	Assignment 1	May 11	May 20*
May 09	Ch. 9	May 7	May 20*	Assignment 2	May 18	May 27
May 16	Ch. 4, 8	May 20	June 03	Assignment 3	May 25	June 10
May 23	Ch. 5	May 31	June 07	Assignment 4	June 01	June 10
May 30	Ch. 6	June 05	June 13	Assignment 5	June 05	June 20
June 06	Ch. 7	June 18	June 28	Assignment 6	June 18	June 25
June 13	Ch. 10	June 25	July 05	Assignment 7	June 25	July 12
<i>Jun 21-24: No Connect SmartBook Quizzes or Assignments Due (Reading Week)</i>						
June 27	Ch. 11	July 02	July 12			
July 04	Ch. 11	July 02	July 12	Assignment 8	July 02	July 19
July 11	Ch. 13	July 09	July 19	Assignment 9	July 09	July 26
July 18	Ch. 14	July 16	July 26	Assignment 10	July 16	July 31

Important Notes:

SmartBook Quizzes are due/should be done **before** the topic is covered in lecture.

Homework Assignments are released **after** the topic is covered in lecture.

*Exceptions - No due dates before the last day to add the course or during reading week.

ADMS2510 WEEKLY CLASS SCHEDULE (subject to revision)

Class	Topic Starts		Topic	Readings	Questions
	Mon	Tue			
Student Responsibility	Before	1st Class	Cost Management and strategy implementation	Chapters 1 & 2	Ch1: 48, 50 Ch2: 58, 60
1	09-May	10-May	3-Cost Management and strategy implementation, 9-Cost-Volume-Profit Analysis, excluding LO9-4	Chapters 3 & 9	Ch3: 44, 56 Ch9: 42, 46, 50
2	16-May	17-May	Cost Estimation Job Costing	Chapter 4, 8	Ch4: 40, 52 Ch8: 40, 50, 52
3	30-May	24-May	Activity-based Costing, plus LO9-4	Chapter 5	Ch5: 28, 34, 36 Ch6: 36, 40, 52
4	06-Jun	31-May	Process Costing	Chapter 6	
	10-Jun		Common Midterm Test; Ch. 1-5, 8, 9 Regular Sitting: Fri June 10, 2022 10am-1pm Alternative Sitting: Fri June 10, 2022 8am-11am		
5	13-Jun	07-Jun	Cost Allocation	Chapter 7	Ch7: 34, 38, 42
June 21-24: No Classes (Reading Week)					
6	20-Jun	28-Jun	Budgeting	Chapter 10	Ch10: 30, 38, 42
7	27-Jun	05-Jul	Decision Making	Chapter 11	Ch11: 26, 30, 34
8	04-Jul	12-Jul	Decision Making	Chapter 11	Questions TBA
	08-Jul		Common Midterm Test; Ch. 4-7, 9, 10 Regular Sitting: Fri July 8, 2022 10am-1pm Alternative Sitting: Fri July 8, 2022 8am-11am		
9	11-Jul	19-Jul	Product Costing, etc.	Chapter 13	13: 32, 40, 48
10	18-Jul	26-Jul	Operations Performance Measure, Variance, Analysis	Chapter 14	14: 26, 44, 52
11	25-Jul	02-Aug	Data Analytics and Review	Data Analytics: Posted on eClass	
12	08-Aug	09-Aug	Review Session/Office Hour		
Aug 11-18			Final Examination, Comprehensive		

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

DMS2510 WEEKLY TUTORIAL SCHEDULE* (7:00 pm Wednesdays)

Session #	Date	Time	Location	Tutorial Questions
1	May 18	TBA	Remote	3-46, 3-54, 9-30, 9-36, 9-44
2	May 25			4-42, 4-46, 8-38, 8-42
3	June 1			5-32, 5-42
4	June 08			6-28, 6-50
5	June 15			7-40, 7-44
Reading Week				N/A
6	June 29			10-32, 10-40
7	July 6			11-32, 11-36
8	July 13			+ Ch11 questions
9	July 20	13-30, 13-46		
10	July 27	14-24, 14-28		

*Links for weekly tutorials will be posted to the course eClass site. You have the flexibility and option of learning the course material by following the schedule in this course outline. It is recommended to attend both weekly lecture and tutorial sessions to help enhance your understanding of the course contents.