

Managerial Cost Accounting and Analysis

AP/ADMS3510 3.0

Winter 2024

[Updated October 15, 2023]

Course Information

Instructors & Email: Please see below.

Class Locations: Please see below.

Course Time & Days: Please see below.

Course Time & Days: Please see below.

Course eClass site: <https://eClass.yorku.ca>

Teaching Team and Tutorials or Labs

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 |
|-------------------------------------|---------|-----------|----------------|----------|-----------------|
| | M | N/A | N/A | Online* | Keith Yuen |
| | N | Wednesday | 2:30pm-5:30pm | CLH J | Roberto Umana |
| | O | Wednesday | 7:00pm-10:00pm | VH 1152A | Keith Yuen |

***Online section – please read:**

- **Test-taking will take place in-person on the scheduled dates.**
- **It is important to ensure you keep on top of the announcements posted on eClass.**

| Instructor Contact Info | Instructor | Email** |
|-------------------------|-------------------------------------------------------------------------------------------|------------------|
| | **Include “ADMS3510” + “Section Letter” at the beginning of the email subject line | |
| | Keith Yuen | keithy@yorku.ca |
| | Roberto Umana | umana@yorku.ca |
| | Amy Kwan (Area Coordinator) | amykwan@yorku.ca |

| Tutorial time and location | Day | Time | Location |
|----------------------------|------------------------------------|------|------------------|
| | N/A | N/A | eClass Recording |
| | Please refer to eClass for details | | |

Pre-requisites*

AP/ADMS 2320 3.0, and
AP/ADMS 2510 3.0, and
AP/ECON 1010 3.0

*Students who do not fulfill the pre-requisite requirements will be de-enrolled from the course during any point of the term once the Registrar's Office detects the missing pre-requisite(s). Students are solely responsible for financial loss or any other losses as a result of de-enrolment due to lack of prerequisites.

Required Course Materials

There are two required texts for this course.

1. Blocher, Stout, Juras and Smith
Cost Management: A Strategic Emphasis, 9th edition, McGraw Hill Education, 2022.

AND

2. Richardson, Teeter, and Terrell
Data Analytics for Accounting 2nd ed, McGraw Hill Education, 2021.

***Connect is required to complete the online course assignments.**

Students can purchase Connect Access Codes through the YorkU Bookstore or online when they register in their Connect Course (see Connect Registration Instructions). Students have access to Connect for 1 year from when they register using a license purchased from the YorkU Bookstore.

Purchase Options

Blocher et al. Cost Management: A Strategic Emphasis with Connect Access Code Card, 9th edition, 2022, McGraw-Hill Education:

1. Physical Textbook + Connect package (eBook/SmartBook + Assignments)
2. Connect eBook/SmartBook + Assignments
3. Connect eBookless (Assignments only – without eBook/SmartBook)

Custom eBook/SmartBook - Richardson et al. Data Analytics for Accounting, 2nd edition, 2021, McGraw-Hill Education:

1. eBook/SmartBook
2. Printed (black and white)

Order digital through the YorkU eBook module:
(https://www.bookstore.yorku.ca/sell_access_codes.asp)

Digital options are also listed under the regular course lookup module,
which give the entire picture of what's available for each class
(https://www.bookstore.yorku.ca/buy_textbooks.asp)

Land Acknowledgment

York University recognizes that many Indigenous Nations have longstanding relationships with the territories upon which York University campuses are located that precede the establishment of York University. York University acknowledges its presence on the traditional territory of many Indigenous Nations. The area known as Tkaronto has been care taken by the Anishinabek Nation, the Haudenosaunee Confederacy, and the Huron-Wendat. It is now home to many First Nation, Inuit, and Métis communities. We acknowledge the current treaty holders, the Mississaugas of the Credit First Nation. This territory is subject of the Dish with One Spoon Wampum Belt Covenant, an agreement to peaceably share and care for the Great Lakes region ([LA&PS Land Acknowledgement](#)).

IMPORTANT INFORMATION BEFORE YOU DECIDE TO ENROLL

Note 1

This course outline has been designed to provide you in advance with detailed guidance for 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 keep this document handy for reference throughout the course.

Note 2

If you cannot make your scheduled section time due to a conflict, you may attend another section. 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 released 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 and the early dates of assessments, **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/2023-2024/fall-winter>.

Course Overview

Course Description

ADMS3510 is a course based on theories and techniques of cost accounting and managerial accounting. Emphasis is placed on cost accumulation for purposes of (a) asset valuations and income measurement and (b) planning and control.

Course Learning 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; and
3. Prepare students to commence their professional careers.

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 and its planning process.
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.

Course Format and Organization

Course Evaluation

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 | Ongoing <i>Refer to Connect schedule</i> | 4% |
| Connect Homework | Ongoing <i>Refer to Connect schedule</i> | 9% |
| Case and Lab Submissions | Ongoing <i>Refer to course eClass site</i> | 7% |
| Midterm Test 1** | Fri Feb 9 at 7pm-10pm | 20% |
| Midterm Test 2** | Fri Mar 8 at 7pm-10pm | 20% |
| Final Examination (cumulative) | Final Exam Period | <u>40%</u> |
| Total | | <u>100%</u> |

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

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

Midterm 1: Friday Feb 9 at 10am-1pm

Midterm 2: Friday Mar 8 at 10am-1pm

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

Lectures

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.

Weekly Connect Assignments – SmartBook and Homework (13%)

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 (4%) include quiz-type questions for you to self-assess your understanding after you have finished 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 (9%) include quantitative and algorithmic questions. Students are allowed 3 attempts to finish assignments #1 to #7 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

Note: Students who complete less than 3 attempts may need to wait a few days for feedback report to appear. Students who complete all 3 attempts *or* score 100% on one of the attempts can access the feedback immediately after the due date has passed. It is recommended for students to complete all 3 attempts.

Case and Lab Submissions (7%)

Submissions will be assigned via eClass on a weekly basis beginning week of Class 5 or 6. These will be evaluated primarily for completeness, accuracy, and effort. Please see eClass for details.

Midterm Tests (two midterms 20% each)

As a multi-section course, the midterm tests in ADMS3510 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 complete instructions posted to eClass by the stated deadline. 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 10% of the weight of ADMS3510 would be forfeited. There are no exceptions to this policy under any circumstances.

Tutorial Sessions

Links for the tutorial videos will be posted to the course eClass site. Tutorials are not mandatory. Tutorials are designed to cover additional problems and exercises. The tutorial will go through textbook problems and offer extra practice. You have the flexibility and option of learning the course material by following the video recordings posted on eClass. It is recommended to watch the tutorial recordings to help enhance your understanding of the course contents.

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 through as many exercises and problems as time permits. Whenever a student asks their Course Director how to improve their grade, the automatic answer is to work more exercises and problems. You are expected to spend a 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 (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 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 “University Regulations and Procedures” 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.

Technical Requirements

This course has an extensive computer interface and you will need access to a multi-media computer with a high-speed Internet connection. **You may be asked to bring and use your own laptop to write your midterm test or exam.** The most recent versions of Adobe Reader and Apple QuickTime or VLC Media Player are required to view course materials, available by free download from www.adobe.com, www.quicktime.com, or <https://www.videolan.org/>, 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.

Several platforms may be used in this course (e.g., eClass, Zoom, etc.) through which students will interact with the course materials, the Course Directors, as well as with one another.

Students shall note the following when using Zoom:

- Zoom is hosted on servers in the United States and Canada. Recordings done since May 4, 2022, are stored in Canada. For more information, please refer to the notes on [Zoom Privacy and Security](#) provided by Information Security at York.
- If you have privacy concerns about your data, provide only your first name or a nickname when you join a session.
- 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.

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](#)
- [University Information Technology \(UIT\) Student Services](#)
- [Student Guide to eLearning at York University](#)

To determine Internet connection and speed, there are online tests, such as [Speedtest](#), that can be run. If you need technical assistance, please consult the [University Information Technology \(UIT\) Student Services](#) web page. For more specific assistance, please write to askit@yorku.ca.

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 ADMS3510. 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. Your attempted solutions will be used to provide guidance on solving the problem.

Grading

The grading scheme for this course conforms to the 9-point system used in undergraduate programs at York University. For a full description of the York grading system, visit the York University [Academic Calendar](#).

| GRADE | GRADE POINT | PERCENT RANGE | DESCRIPTION |
|-------|-------------|---------------|-------------|
| A+ | 9 | 90-100 | Exceptional |
| A | 8 | 80-89 | Excellent |
| B+ | 7 | 75-79 | Very Good |
| B | 6 | 70-74 | Good |

| | | | |
|----|---|------------------------|--------------------|
| C+ | 5 | 65-69 | Competent |
| C | 4 | 60-64 | Fairly Competent |
| D+ | 3 | 55-59 | Passing |
| D | 2 | 50-54 | Marginally Passing |
| E | 1 | (marginally below 50%) | Marginally Failing |
| F | 0 | (below 50%) | Failing |

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, Course Directors 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>.

How to Use Citations

Here are some examples of citation format students should use along with the available resources to support research and citation:

- [SPARK Student Papers & Academic Research Kit](#)
- [Chicago Style Overview](#), YorkU Libraries
- [MLA Style Overview](#), YorkU Libraries
- [APA Style Overview](#), YorkU Libraries
- [Drop-in Research Support](#), YorkU Libraries
- [Writing Centre](#)
- [ESL Open Learning Centre](#)

Course Policies

All students are expected to familiarize themselves with the following information:

- [Student Rights & Responsibilities](#)
- [Academic Accommodation for Students with Disabilities](#)

Please also review the following course policies:

Academic Integrity

As a student at York University, you have a responsibility to both understand and uphold the integrity of the academic experience. The Faculty of Liberal Arts & Professional Studies supports the International Center for Academic Integrity's [definition of academic integrity](#). That is, you will be committed to acting in all academic matters, even in the face of adversity, with honesty, trust, fairness, courage, respect and responsibility. Here is how you can demonstrate academic integrity in the completion of this course:

- **Respect the ideas of others:** Your course work should represent your own knowledge and ideas. [You should not falsely claim credit for ideas that are not your own, by presenting another's work as yours](#). If you are quoting, paraphrasing, or summarizing another person's work in order to support your own ideas, identify the work and the author through proper citation practices. For more information about how to cite properly, use the [Student Papers and Academic Research Kit](#) (SPARK). You can improve your writing, research, and personal learning abilities through the [Learning Commons](#), or by visiting the [Writing Centre](#) or [ESL Open Learning Centre](#).

- **Respect your peers:** [Know when you are allowed to collaborate](#). Ask your Course Director about what group work entails when it comes to the [sharing of work](#). In test situations and assignments, don't steal or give answers to your peers, whether in-person or online (e.g., in group chats and/or on [third-party content-sharing websites](#), such as Chegg, Course Hero, etc.). Both cheating and aiding in a breach of academic honesty are violations of York University's academic honesty policy.
- **Respect your Course Director(s):** Understand what your Course Directors are asking of you in class, as well as on assignments, tests and/or exams. If you are unsure, ask your Course Director or teaching assistant. They are committed to making you feel supported and want to assess you fairly and with integrity. Please do not submit the same piece of work for more than one course without your Course Director's permission. That can be considered an act of cheating.
- **Respect yourself:** When you act with integrity, you know that your work is yours and yours alone. You do not allow others to take tests for you. [You do not buy or otherwise obtain term papers or assignments](#). You do the work. As a result, you know that you *earned* the grades that you receive, so you can be proud of your York degree. By acting with integrity in your course work, you are also practising a valuable professional skill that is important in all workplaces.
- **Take responsibility:** If you have acted in an academically dishonest way, you can demonstrate courage and take responsibility for your mistake. You can admit your mistake to your Course Director as soon as possible.

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

Using Generative Artificial Intelligence in this Course

Students are not permitted to use generative artificial intelligence (AI) in this course. Submitting any work created through the use of generative AI tools will be considered a violation of York University's [Senate Policy on Academic Honesty](#). If you do not know whether an online resource or tool can be used in this course, please contact your Course Director for guidance. For more information, please review [AI Technology & Academic Integrity: Information for Students](#).

Turnitin

To promote academic integrity in this course, students will normally be required to submit their written assignments to Turnitin (via the course's eClass site) for a review of textual similarities 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. York students may opt out of using Turnitin. If you wish to opt out, you should contact your Course Director as soon as possible.

Accessibility

While all individuals 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. The University encourages students with disabilities to register with [Student Accessibility Services](#) to discuss their accommodation needs as early as possible in the term to establish the recommended academic accommodations that will be communicated to Course Directors through their Letter of Accommodation (LOA).

Please let your Course Director know as early as possible in the term if you anticipate requiring academic accommodation so that we can discuss how to consider your accommodation needs within the context of this course. Sufficient notice is needed so that reasonable steps for accommodation can be discussed. Accommodations for tests/exams normally require three (3) weeks (or 21 days) before the scheduled test/exam to arrange.

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 Observance Accommodation

York University is committed to respecting the religious beliefs and practices of all members of the community, and making reasonable and appropriate [accommodations to adherents for observances of special significance](#). Should any of the dates specified in this syllabus for course examinations, tests, or deadlines conflict with a date of religious significance, please contact the Course Director within the first three (3) weeks of class. If the date falls within the formal examination periods, you must complete and submit a [Religious Accommodation for Examination Form](#) at least three (3) weeks before the start of the exam period.

Intellectual Property

Course materials are designed for use as part of this particular course at York University and are the intellectual property of the Course Director unless otherwise stated. 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. Students may not publish, post on an Internet site, sell, or otherwise distribute any course materials or work without the Course Director's express permission. Course materials should only be used by students enrolled in this course.

Copying this material for distribution (e.g., uploading material to a commercial third-party website) may lead to a charge of misconduct according to York's [Code of Student Rights and Responsibilities](#), the [Senate Policy on Academic Honesty](#), and/or legal consequences for copyright violations.

Student Conduct in the Learning Environment

York University is committed to fostering teaching and learning environments that are free of disruptive and/or harassing behaviour, are physically safe, and conducive to effective teaching and learning. Students and Course Directors are expected to maintain a professional relationship characterized by courtesy, civility, and mutual respect and to refrain from actions disruptive to such a relationship. Individuals who fail to adhere to such standards and who violate University or public law may be subject to disciplinary action by the University.

For more information, see the policies on [Disruptive and/or Harassing Behaviour in Academic Situations](#), the [Student Conduct and Responsibilities](#), and the [Code of Student Rights & Responsibilities](#).

Netiquette for eClass and Online Learning

Students and Course Directors 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](#). Please review and familiarize yourself with behaviours that support "netiquette" in virtual classrooms by consulting the [Student Guide to eLearning](#).

Student Notice of Recording for Online Teaching and Learning

Activities for this course involve recording, in partial fulfillment of the course learning outcomes. Images, audio, text/chat messaging that have been recorded may be used and/or made available by the University to students enrolled in the course and those supporting the course for the purpose of materials review, for assessment, etc.

Recordings will be managed according to the University's Common Record Schedule and will be securely destroyed when no longer needed by the University. Your personal information is protected in accordance with York University's [Guidelines on Access to Student Records and Protection of Privacy](#) and the [Freedom of Information and Protection of Privacy Act](#). Access to online materials, including recordings or live meetings, is subject to York University's [Senate Policy on Computing and Information Technology Facilities](#).

The University will use reasonable means to protect the security and confidentiality of the recorded information, but cannot provide a guarantee of such due to factors beyond the University's control, such as recordings being forwarded, copied, intercepted, circulated, disclosed, or stored without the University's knowledge or permission, or the introduction of malware into computer system which could potentially damage or disrupt the computer, networks, and security settings. The University is not responsible for connectivity/technical difficulties or loss of data associated with your hardware, software, or Internet connection.

By engaging in course activities that involve recording, you are consenting to the use of your appearance, image, text/chat messaging, and voice and/or likeness in the manner and under the conditions specified herein. In the case of a live stream recording, if you choose not to have your image or audio recorded, you may disable the audio and video functionality. If you choose to participate using a pseudonym instead of your real name, you must disclose the pseudonym to your Course Director in advance to facilitate class participation.

You are not permitted to disclose the link to/URL of an event or an event session recording or copies of recording to anyone, for any reason. Recordings are available only to authorized individuals who have been directly provided the above instructions/link for their use. Recordings for personal use, required to facilitate your learning and preparation of personal course/lecture notes, may not be shared with others without the permission of the Course Director or event coordinator, and may not be published, posted, linked to, or otherwise made available online, including on social media feeds, even if those feeds are private.

Hyflex Course Policy

Hyflex sessions are digitally transmitted and may be recorded to support teaching and learning in the classroom. As a result, York University may collect your image, voice, name, personal views and opinions, and course work under the authority of The York University Act, 1965, and for use in related educational purposes. Students who participate in a Hyflex session are consenting to have their video or image transmitted and/or recorded. In addition, students who participate orally are consenting to have

their voices, personal views and opinions transmitted and/or recorded. If you have concerns regarding the digital transmission or recording of your image or voice, please communicate with your Course Director; you may be referred to the Associate Dean or Information and Privacy Office. Students are not permitted to use any third-party software or application to record a transmitted Hyflex session.

Recordings of Hyflex course sessions will be retained along with other posted course materials in accordance with York's Common Record Schedule. Access to any recordings should be limited to the Course Director, the TA(s), and the students enrolled in the course. Course Directors, TA(s) and students may not post, share, or otherwise publish recorded materials outside of the Hyflex course. Student access will be removed following the end of each term. Course Directors are not to keep a copy of the recorded Hyflex session or store a copy locally on their own device or in a cloud-based service other than eClass. Recordings that include student images or audio may not be used for a subsequent offering of the course.

As always, if you have any questions about the collection or use of your personal information, please contact your Course Director or the Privacy Office at info.privacy@yorku.ca.

Health and Safety

All York students and Course Directors share responsibility for the safety and well-being of the community while on York's campuses. Please continue to check [YUBetter Together](#) for the latest information on health and safety.

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.

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. 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.*

Student Support and Resources

To help you succeed academically, York University offers a wide range of resources and services. Everything from writing workshops and peer mentorship to wellness support and career guidance is available to fulfill our LA&PS students' needs. Explore the links below to access these on-campus resources:

- [Academic Advising](#) is available to provide students support and guidance in making academic decisions and goals.
- [Student Accessibility Services](#) are available for support and accessibility accommodation when required.
- [Student Counselling, Health & Wellbeing](#) offers workshops, resources, and counselling to support your academic success.
- [Peer-Assisted Study Sessions \(PASS\) Program](#) provides student study sessions for students to collaborate and enhance their understanding of course content in certain courses.
- [Student Numeracy Assistance Centre at Keele \(SNACK\)](#) supports students in courses involving math, stats, and Excel.
- [The Writing Centre](#) provides multiple avenues of writing-based support including drop-in sessions, one-to-one appointments, a Multilingual Studio, and an Accessibility Specialist.
- [ESL Open Learning Centre \(OLC\)](#) supports students with building proficiency in reading, writing, and speaking English.
- [Learning Skills Services](#) provides tips for time management, effective study and learning habits, keeping up with coursework, and other learning-related supports.
- [Learning Commons](#) provides links to supports for time management, writing, study skills, preparing for exams, and other learning-related resources.
- [Roadmap to Student Success](#) provides students with timely and targeted resources to help them achieve academic, personal, and professional success.
- [Office of Student Community Relations \(OSCR\)](#) is responsible for administering the [Code of Student Rights & Responsibilities](#) and provides critical incident support.
- [goSAFE](#) is staffed by York students and can accompany York community members to and from any on-campus location, such as the Village Shuttle pick-up hub, parking lots, bus stops, or residences.

For a full list of academic, wellness, and campus resources visit [Student Support & Resources](#).

Course Schedule: Weekly Readings and Activities

CONNECT REGISTRATION INSTRUCTIONS

Please refer to the PDF file named, **Connect Policies and Registration**, from eClass for detailed information.

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 |
|---------------------------------------------------------------------------|-------------------|------------|----------|----------------------|------------|----------|
| Jan 10 | Chapter 17 | Jan 7 | Jan 24* | Assignment 1 | Jan 10 | Jan 24* |
| Jan 17 | Chapter 13 | Jan 7 | Jan 24* | Assignment 2 | Jan 17 | Jan 26 |
| Jan 24 | Chapter 15 | Jan 14 | Jan 24* | Assignment 3 | Jan 24 | Feb 2 |
| Jan 31 | Chapter 16 | Jan 21 | Jan 30 | Assignment 4 | Jan 31 | Feb 9 |
| Feb 7 | Chapter 18 | Jan 28 | Feb 6 | Assignment 5 | Feb 7 | Feb 16 |
| Feb 14 | Chapter 19 | Feb 4 | Feb 13 | Assignment 6 | Feb 14 | Feb 25* |
| Feb 17-23: No Connect SmartBook Quizzes or Assignments Due (Reading Week) | | | | | | |
| Feb 28 | Chapter 20 | Feb 18 | Feb 27 | Assignment 7 | Feb 28 | Mar 8 |

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 last day to add the course or over reading week.

ADMS3510 WEEKLY CLASS SCHEDULE (subject to revision)

Two books are referenced, B = Blocher et al., and R = Richardson

| Class | Topic Starts | Topic | Readings | Questions |
|---------------------------------------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-----------------------|
| 1 | Jan 10 | Management Accounting Concept Review & Quality Control | Review: see eClass B: Chapter 17 | B-17: 58, 62, 66 |
| 2 | Jan 17 | Capital Budgeting | B: Chapter 13 (Garrison) | B-13: 8, 14 |
| 3 | Jan 24 | Operational Performance Measures, Indirect Costs | B: Chapter 14 (review), Chapter 15 | B-15: 38, 44, 48 |
| 4 | Jan 31 | Operational Performance Measures | B: Chapter 16 | B-16: 46, 54, 56 |
| 5 | Feb 7 | Strategic Performance Measures, Responsibility Centres | B: Chapter 18 | B-18: 40, 48, 52 |
| | Feb 9 | Common Midterm Test; Ch. 15-17, Capital Budgeting Regular Sitting: Fri Feb 9 at 7pm-10pm Alternative Sitting: Fri Feb 9 at 10am-1pm | | |
| 6 | Feb 14 | Strategic Performance Measures, Transfer Pricing | B: Chapter 19 | B-19: 46, 50, 52 |
| Feb 17-23: No Classes (Reading Week) | | | | |
| 7 | Feb 28 | Management Compensation | B: Chapter 20 Case: see eClass | B-20: 40, 44, 46 |
| 8 | Mar 6 | Data Analytics | R: Chapter 1 Case: See eClass | Workshop1: See eClass |
| | Mar 8 | Common Midterm Test; Ch. 18-20, Case Analysis Regular Sitting: Fri Mar 8 at 7pm-10pm Alternative Sitting: Fri Mar 8 at 10am-1pm | | |
| 9 | Mar 13 | Data Preparation and Cleaning | R: Chapter 2 Case: See eClass | Workshop2: See eClass |
| 10 | Mar 20 | Data Modeling and Evaluation | R: Chapter 3 Case: See eClass Lab1: See eClass | Workshop3: See eClass |
| 11 | Mar 27 | Data Visualization | R: Chapter 4 Case: See eClass Lab2: See eClass | Workshop4: See eClass |
| 12 | Apr 3 | Office Hour/Self-Review | | |
| | Apr 10-26 | Final Examination, Comprehensive (all topics are examinable) | | |

Visit <https://registrar.yorku.ca/enrol/dates/2023-2024/fall-winter> for drop dates.

ADMS3510 CASE/LAB SCHEDULE* (subject to revision)

| Item # | Date Available | Due Date |
|--------|----------------|----------|
| Case | | |
| 1 | Feb 14 | Feb 27 |
| 2 | Feb 28 | Mar 5 |
| 3 | Mar 6 | Mar 12 |
| 4 | Mar 13 | Mar 19 |
| 5 | Mar 20 | Mar 26 |
| Lab | | |
| 1 | Mar 15 | Mar 22 |
| 2 | Mar 29 | Apr 5 |

*Links for debrief videos will be posted to the course eClass site.