# Managerial Cost Accounting and Analysis

**AP/ADMS 3510 3.0**

**Spring/Summer 2026**

## Course Information

| Section | Day | Time | Location | Course Director | eMail |
|---|---|---|---|---|---|
| A | Tuesday | 11:30 AM | DB 0007 | Diala Diab<br>Melody Yousefian | ddiab@yorku.ca<br>myousefi@yorku.ca |

**Note: The course will use Safe Exam Browser for exams. Your computer will be required for in-class assignments weekly and for writing exams.**

## 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).

## Course Overview

This course builds on foundational management accounting by developing the ability to: analyze, evaluate, and recommend decisions under uncertainty using integrated financial, strategic, sustainability, and technological considerations.

### Course Description

A course in theories and techniques of cost accounting and management accounting. Emphasis is placed on cost accumulation for purposes of (a) asset valuation and income measurement, and (b) planning and control.

Prerequisites: AP/ADMS 2320 3.00, AP/ADMS 2500 3.00, AP/ADMS 2510 3.00; AP/ECON 1000 3.00, AP/ECON 1010 3.00.

## Course Learning Objectives

By the end of this course, students will be able to:

Prequisite course content

**What Students have prepared for:**

you can:

- Do costing calculations
- Run CVP
- Utilize / recommend cost allocations methods
- Build simple budgets
- Variance analysis
- Identify relevant costs
- Make structured decisions such as: Make vs Buy, Sell or Process further, Capacity Constraint analysis, Special Order pricing.

**Course Learning Outcomes**

By the end, students will be able to:

- Analyze complex decisions using management accounting tools (SC3)
- Evaluate alternatives under uncertainty, including ESG and risk (FC1–FC3)
- Apply ethical reasoning and professional skepticism (DC1)
- Assess the impact of technology and AI on decision-making (SC6)
- Recommend and justify strategic actions clearly (CPA Core expectation)

## Course Organization

- Students are expected to complete assigned readings and preparatory materials prior to each class.
- Classes emphasize the application of management accounting concepts through structured problem-solving and analysis.
- Course material is cumulative, with each topic building on concepts introduced in previous classes.
- Emphasis is placed on integrating accounting calculations and analytical tools into business and managerial decision-making.
- Exams and Quizzes will use Safe Exam Browser. This is required for this course. (https://registrar.yorku.ca/safe-exam-browser)

## Instructor Office Hours and Communication Guidelines

Office Hours: Scheduled by appointment.

Announcements will be posted to the eClass (Merged or Common site) for all sections of the course. It is the students responsibility to read all announcements.

## Required Course Materials

| Course Learning Material | Cost | Availability |
|---|---|---|
| **Managerial Accounting**<br>**Fifth Canadian Edition**<br>**Authors: Braun, Tietz, Beaubien** | $67.99 | York's Day1Digital program |
| | | |
| **York's Day 1 digital - Students can opt in/out through the YorkU Bookstore**<br>**https://campus.bookstore.yorku.ca/** | | |
| | | |

## Technical Requirements

Several platforms will be used in this course (e.g., Safe Exam Browser (SEB), eClass, Zoom, etc.) where students will interact with course materials, the course director/TA, as well as with each other.

Need technical help? Check out the following helpful links for information resources and support:

- Student Guide to eClass
- Zoom@YorkU Best Practices
- Zoom@YorkU User Reference Guide
- eLearning Getting Started (LA&PS eServices)
- Student Guide to Remote and Online Learning

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 webpage or write to askit@yorku.ca.

## Course Evaluations

Safe Exam Browser (SEB) is a customized web browser that works differently than exam proctoring tools – activity is not monitored and no data is recorded. When you're taking an online exam on which your instructor has enabled SEB, you will not be able to visit any other website that might help you find information relevant to your exam.

**How is Safe Exam Browser (SEB) enabled?**

Safe Exam Browser is available for Windows (7, 8.1, 10), macOS (starting 10.7, recommended 10.11 or newer) and iOS (9.3.5 or newer). SEB is currently not available on Android.

Your instructor will enable SEB on your quiz or exam in eClass and you will be prompted to log onto your computer and use only the Firefox or Chrome web browser to launch Safe Exam Browser quizzes. You will not be able to begin your quiz or exam until SEB has been installed. Once you have submitted your completed exam or test you will be prompted to quit Safe Exam Browser.

## Course Evaluation Chart

| Assessment | Due Date | Weight % | Course Learning Outcome |
|---|---|---|---|
| **In-Class Assessments (SEB)** | Weekly (best 6 of 8) | 8 | Based on weekly materials |
| **In-Class Cases (SEB)** | May 26 & June 30 | 8 | Based on weekly materials |
| **Term Test 1 (Computer Lab)** | May 29 | 25 | Integrated Content |
| **Term Test 2 (Computer Lab)** | July 3 | 25 | Integrated Content |
| **Final Exam (Computer Lab)** | Exam period Aug 6 - 13 | 34 | Comprehensive |
| | | **100%** | |

## Assessment Descriptions

Weekly in-class assessments – These assessments are structured to engage students with the content for each week.

### In-Calss Cases (2 @ 4%)

These are in class cases – on the dates specified

## 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 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 valid YorkU Student ID, which is required.** As noted on the YU-card site, a Driver's License is no longer an acceptable form of identification for assessments. Students must present photo identification at each assessment. The following forms will be accepted: a) physical/mobile YU-card with a photo; b) physical/mobile YU-card without a photo plus valid passport; c) A valid physical passport.

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

*Tutorial Schedule will be posted on eClass in week 1..*

ADMS 3510 will have 5 tutorial sessions aimed at assisting students with technical competencies. The TA will work specific problems during the session. Sessions will be held on Saturdays over Zoom.

## 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 accounting professor or 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 about 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 (34%)

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.

### How to Submit Assessments

In-Class and Out-Class (homework) assessments are submitted on eClass

### Late Work Policy

No Extensions on missed assessments

### Missed Assessments, Tests and Exams

There is no make-up for missed assessments. There are 11 assessments of which the best 9 counts. Hence, there is already a built-in accommodation feature for absences etc.

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-physiciansstatement.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 (All deferred exam are fully comprehensive 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.*

## Grading

The grading scheme for this course confirms 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 |

| Grade | Grade Point | Percent Range | Description |
|---|---|---|---|
| **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 | 40–49 | Marginally Failing |
| **F** | 0 | 0–39 | Failing |

## Course Schedule

### Important Dates

Explore York University's Registrar's Office to find a list of important dates, such as class start/end dates, drop deadlines, holidays and more.

## Weekly Course Schedule

| Week | Readings and Activities | Topics | CPA Competencies |
|---|---|---|---|
| Week 1<br>May 5 | **Capital Budgeting & Investment Decisions Under Uncertainty**<br>Ch 12 | • Capital budgeting as a decision tool<br>• Cash flows vs accounting profit<br>• NPV interpretation (not mechanical calculation focus)<br>• Risk and uncertainty in investment decisions<br>• ESG and stakeholder considerations<br>• In class assessment 1 | SC3, FC2, FC3, DC1 |
| Week 2<br>May 12 | **Cost Foundations & Decision Limits**<br>Ch 3 & 4<br><br>**CPA Case Writing Introduction / Format** | • Break-even and contribution analysis<br>• Sensitivity analysis<br>• Uncertainty in demand and cost<br>• Carbon pricing effects<br>• In class assessment 2 | SC3, FC3, SC6, DC1 |
| Week 3<br>May 19 | **Performance Measurement, Incentives & Balanced Scorecard**<br>Ch 11 | • Balanced scorecard design<br>• Financial and non-financial KPIs<br>• Incentive systems and behavioural effects<br>• ESG performance integration<br>• Gaming and manipulation risks<br>• In class assessment 3 | SC3, FC2, DC1, SC6 |

| Week | Readings and Activities | Topics | CPA Competencies |
|---|---|---|---|
| Week 4<br>May 26 | **Costing Systems and Decision Distortion**<br>Ch 7 | • ABC vs traditional costing<br>• Cost allocation distortions<br>• Decision-making implications<br>• In class case 1 | SC3, FC2, SC6, DC1 |
| Week 5<br>June 2 | **Short-Term Decision Making (Relevant Costs)**<br>Ch 8 | • Relevant vs irrelevant costs<br>• Outsourcing decisions<br>• Ethical sourcing considerations<br>• In class assessment 4 | SC3, FC2, FC3, DC1 |
| Week 6<br>June 9 | **Budgeting, Forecasting & AI**<br>Ch 9 | • Budgeting systems<br>• Forecasting uncertainty<br>• AI-enabled forecasting tools<br>• Bias in automated systems<br>• In class assessment 5 | SC3, SC6, FC3, DC1 |
| Week 7<br>June 16 | **Variance Analysis – How to Act**<br>Ch 10 | • Variance interpretation<br>• Root cause vs noise<br>• Behavioural implications<br>• In class assessment 6 | SC3, FC2, SC6, DC1 |
| Week 8<br>June 23 | **Strategy, Cost Management & Sustainability**<br>Ch 14 | • Cost reduction vs long-term value<br>• Sustainability integration<br>• Strategic alignment<br>• In class assessment 8 | SC3, FC2, FC3, DC1 |
| Week 9<br>June 30 | **Technology, AI & Capstone Integration** | • AI in decision systems<br>• Data governance and reliability<br>• Integrated managerial decision-making<br>• In class case 2 | SC3, SC6, FC1–FC3, DC1 |

| Week | Readings and Activities | Topics | CPA Competencies |
|---|---|---|---|
| Week 10 July 7 | **Integrated Case** | • In class assessment 8 | |
| Week 11 | **Integrated Case** | | |
| Week 12 | **Integrated Case** | | |

## Course Policies

Please review the course policies in this section. All students are expected to familiarize themselves with the following information:

- Student Rights & Responsibilities
- Academic Accommodation for Students with Disabilities

### Academic Integrity and Conduct

Academic integrity is a fundamental and important value of York University. To maintain a fair and honest learning environment, you are responsible for understanding and upholding academic integrity in all courses and academic activities. You are encouraged to connect with reliable on-campus resources that support your coursework and academic honesty. To better understand the serious consequences of breaching academic honesty policies, familiarize yourself with the *Senate Policy on Academic Conduct*. You can learn more about upholding academic integrity in your courses by exploring SPARK: Academic Integrity Module, LA&PS Academic Honesty and Academic Integrity for Students.

### Generative Artificial Intelligence (GenAI)

Students are not permitted to use generative artificial intelligence (AI) in this course. Submitting any work created (in whole or part) through the use of generative AI tools will be considered a violation of York University's *Senate Policy on Academic Conduct*. Using AI apps such as Microsoft Copilot, ChatGPT, DALL-E, translation software among others to complete academic work **without your instructor's knowledge or permission**, is considered a breach under York's Academic Conduct Policy. For more information, please review AI Technology & Academic Integrity: Information for Students.

If you're not sure whether using an AI app for your academic work is acceptable, it is recommended that you:

- Carefully review the guidelines for your assessments
- Check for any messages from your instructor on eClass
- Ask your instructor or TA if they are permitting the use of these tools

## Turnitin

To promote academic integrity in this course, you will normally be required to submit your written assignments to Turnitin (on the course's eClass site) for a review of textual similarities and the detection of possible plagiarism. In doing so, you are allowing your 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 instructor as soon as possible.

## Accessibility

York University is committed to creating a learning environment which provides equal opportunity to all members of its community. If you anticipate or experience any barriers to learning in this course, please discuss your concerns with your instructor as early as possible. For students with disabilities, contact Student Accessibility Services to coordinate academic accommodations and services. Accommodations will be communicated to Course Directors through a Letter of Accommodation (LOA). Accommodations for tests/exams normally require three (3) weeks (or 21 days) before the scheduled test/exam to arrange. To learn more, please visit Accommodated Exam/Test Scheduling.

## 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 days of religious significance. Should any of the dates specified in this syllabus for course assignments, tests, or deadlines conflict with a date of religious significance, please contact the instructor not less than two (2) weeks (or 14 days) prior to the date for which accommodation is sought. If the requested accommodation is for an exam or falls within the formal examination periods, you must complete and submit a Religious Accommodation Agreement (PDF) at least three (3) weeks (or 21 days) before the start of the exam period.

## Academic Consideration for Missed Course Work

This policy applies to course assessments worth 20% or less of your overall course grade and does not apply to exams held during the final examination period. Students may self-declare two (2) 7-day consideration periods each 12-week term and one (1) 7-day consideration period per six-week term. An Attending Physician's Statement (APS) is not required for these self-declared absences. However, an instructor may request a signed APS for the final examination period, coursework worth more than 20% of the course grade and missed work outside of the self-declared academic consideration period(s).

Students can submit their self-declaration(s) for academic consideration using eClass. Students are then responsible for contacting the instructor no later than two (2) business days after the end of the consideration period(s) to arrange details of any accommodation for missed coursework. If you do not do this, you may get a zero (0) on the missed work. Where courses have built-in accommodations already established, the instructor may decline providing additional accommodations under this policy. For further details, please review the *Policy on Academic Consideration for Missed Course Work*.

## Final Examination Identification Policy

For final exams in this course, you must present a valid York University official photo identification card (YU-card) to verify your identity. Also, you will need to sign the exam's attendance roster. Learn more about preparing for your exams by reviewing York's Policies on *Conduct of Examinations* as well as the Registrar's Office Examination Tip Sheet.

## Intellectual Property

Course materials are designed for use as part of this particular course at York University and are the intellectual property of the instructor 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 instructor'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 Conduct*, and/or legal consequences for copyright violations.

## Student Support and Resources

York University offers a wide range of student supports resources and services, including everything from writing workshops and peer mentorship to wellness support and career guidance. 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 personal wellness and academic success.
- Peer-Assisted Study Sessions (PASS) Program provides free study sessions where students collaborate and enhance their understanding of course content in select courses.

- Student Numeracy Assistance Centre at Keele (SNACK) supports students in courses involving math, statistics, coding 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.
- Centre for Indigenous Student Services offers a community space with academic, spiritual, cultural and physical support, including writing and learning skills programs.
- ESL Open Learning Centre (OLC) supports students with building proficiency in reading, writing and speaking English.
- Learning Skills Services offers workshops, resources and tips on learning-related topics like time management, note-taking, studying and exam prep.
- Learning Commons links to supports for writing, learning skills, career development, exam preparation and other learning-related resources.
- Roadmap to Student Success is a collection of timely and targeted resources to help students achieve academic, personal and professional success at different stages of their university journey.
- Office of Student Community Relations (OSCR) is responsible for administering the *Code of Student Rights & Responsibilities* and provides critical incident and conflict resolution support.
- Peer Mentorship helps students transition through their first year by connecting them with upper-year students. The mentors can help students find supports and resources. They also lead a community hub on campus.
- 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.