

Introduction to Management Accounting

AP/ADMS2510 3.0

Fall 2026

August 17

Course Information

Section	Day	Time	Location	Course Director	email
A	W	16:00	DB 0016	Danny Zhang/Ali Hikman Syed	dannyz@yorku.ca alisyed1@yorku.ca
B	W	19:00	DB 0001	Anita Abramo	aeabramo@yorku.ca
C	M	11:30	SCS 104	Roberto Umana	umana@yorku.ca
D	M	16:00	ACW 006	Roberto Umana	umana@yorku.ca
F	T	16:00	SLH F	Jamison Aldcorn	aldcornj@yorku.ca
G (ONCA)				Melody Yousefian	myousefi@yorku.ca

Note: The course will use Safe Exam Browser (SEB) for assessments, midterms and final exam. Your computer will be required for all assessments. Please carefully read the [Course Evaluations](#) section of this Course Outline.

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

Introduction to Management Accounting

Course Description

Managers require relevant information for planning, controlling and decision-making purposes. This course examines the accounting techniques available to satisfy those needs.

Pre-Requisites: 1) AP/ECON 1000 3.00; 2) AP/ADMS 2500 3.00 and 3) AP/ADMS 2320 3.00.

Course Credit Exclusions (CCE): AP/ADMB 2510 3.00, AP/ADMS 1500 3.00, AP/ADMS 1550 3.00, GL/ECON 2720 3.00.

Course Learning Objectives

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

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Learning Outcome (LO)	Mapped to CPA
1. Explain the role of management accounting	
- o Distinguish management accounting from financial accounting - o Describe how management accounting supports managerial decision-making at different organizational levels	SC3 (Foundational) Understanding how information supports decisions DC1 (Entry level) Awareness of decision context SC4 (Trends & role in markets)
2. Explain cost behavior and its relevance for managerial decisions	
- o Identify and classify costs (fixed vs. variable, direct vs. indirect, product vs. period) - o Explain cost behavior and its relevance for managerial decisions	SC3 – Costing Cost classification and behavior SC3 – Cost Management CPA Core Common expectation: analyze relevance of costs

3. Apply fundamental costing methods	
○ Calculate product and service costs using job order and process costing ○ Explain the purpose and basic mechanics of activity-based costing (ABC)	C3 – Costing (CORE) Prepare + analyze costing calculations SC3 – Strategy alignment Choose appropriate method Important: Students must analyze method choice, not just calculate.
4. Use cost–volume–profit (CVP) analysis	
○ Perform break-even and target profit analysis ○ Assess the impact of changes in cost structure, pricing, and volume on profitability	SC3 – Measurement & analysis SC3 – Revenue models and pricing Expectation: Sensitivity + scenario analysis = Core level thinking
5. Prepare and interpret basic budgets	
○ Explain the purpose of budgeting in planning and control ○ Prepare simple operating budgets ○ Analyze budget variances at a conceptual level	SC3 – Budgets and Forecasts SC3 – AI-enhanced decision making (if integrated) At your level: • “Prepare” = low level
6. Support short-term managerial decisions	

○ Analyze relevant costs for decisions such as pricing, outsourcing, and special orders ○ Apply contribution margin analysis to decision-making scenarios	SC3 – Revenue models and pricing SC3 – Cost management DC1 – Ethical decision-making This is a core integration outcome
7. Understand performance measurement concepts	
○ Explain financial and non-financial performance measures ○ Describe how incentives and performance metrics influence managerial behavior	C3 – Performance frameworks & scorecards SC3 – Responsibility centres SC3 – Incentives and compensation DC1 – behavioral/ethical implications
8. Communicate accounting information effectively	
○ Interpret management accounting reports for non-accounting audiences ○ Use accounting data to support managerial recommendations	DC1 (CORE) Explain and justify decisions CPA Core expectation: communication

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.
- Assessments 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, Canadian Edition, 6th edition by Braun & Tietz & Beaubien	\$70.00	York U Bookstore
Order digital through the YorkU eBook module: https://campus.bookstore.yorku.ca/adoption-search Day1Digital program for ADMS2510		

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 assessments and exams 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 assessments. You will not be able to begin your assessments 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

All tests and assessments elements require the use of SEB.

Assessment	Due Date	Weight %	Course Learning Outcome
In-Class Assessments	Weekly (best 10 of 12)	11	Based on weekly materials
Data Analytics Assignment	Open – Oct 17 Close – Oct 23	4	Based on weekly materials
Midterm Test 1	Oct 9 (7:00pm – 9:30)	25	Content up to Week 4
Midterm Test 2	Nov 13 (7:00pm – 9:30pm)	25	Content up to Week 8
Final Exam	Exam period Dec 10-23	35	Comprehensive
		100%	

Assessment Descriptions

Weekly in-class Assessments (11%)

Weekly in-class assessments are based on the course content for that week and will be completed on eClass using SEB. Students must bring a laptop and charger to class each week. It is each student's responsibility to ensure their device is fully charged, functional, and compatible with SEB before class. Technical issues due to an unprepared device cannot normally be accommodated by Course Directors.

These assessments measure preparation, engagement, understanding, and performance. Attendance is important but attendance alone does not guarantee marks. Students are expected to review materials in advance and come prepared to actively participate and perform on the assessments.

Data Analytics (DA) Assignment (4%)

More information will be provided about this DA assignment.

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 using SEB. You should not take this course if you are unable to attend the midterm tests.

Students are required to bring their own laptop and charger for all tests and assessments that require the use of SEB. It is each student's responsibility to ensure their device is fully functional, sufficiently charged, and technically compatible with SEB before the exam date. Students are expected to carefully review all posted instructions in advance and complete any required setup or testing prior to arriving at the exam.

The exam location will be announced in advance. Questions will be completed online through eClass using SEB. Failure to bring a working laptop, charger, or properly prepared device will not normally constitute grounds for special consideration.

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 or passport is no longer an acceptable form of identification for assessments. Students must present photo identification at each assessment. A valid physical/mobile YU-card with a photo will be the only form accepted.

Tutorial Sessions

Please refer to Tutorial Schedule for details.

Links for the **tutorial live Zoom sessions** and videos will be posted to the course eClass site. Tutorials are not mandatory however it is **strongly recommended to attend the weekly lectures as well as the four sessions of tutorials**. Tutorials are designed to cover additional problems and exercises. The tutorial will go through textbook problems and offer extra practice for exam review. 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 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 (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.

Another reminder that students are required to bring their own laptop and charger for the final exam as well. It is each student's responsibility to ensure their device is fully functional, sufficiently charged, and technically compatible with SEB before the exam date. Students are

expected to carefully review all posted instructions in advance and complete any required setup or testing prior to arriving at the exam. The exam location will be announced in advance. Questions will be completed online through eClass using SEB. Failure to bring a working laptop, charger, or properly prepared device will not normally constitute grounds for special consideration.

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 assessments are submitted on eClass via SEB.

Late Work Policy

No Extensions on missed assessments

Missed Assessments, Tests and Exams

There is no make-up for missed in class assessments. There are 11 assessments of which the best 9 counts. Hence, there is already a built-in accommodation feature for absences, illness, or other occasional missed lecture sessions. Additionally, if you miss your own section, you may attend another section that week and notify that instructor privately before class.

If you miss a midterm test, there is no make-up test but 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. Assessments 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>.

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.

Missed Midterm Coverage Policy

Students who miss either Midterm 1 or Midterm 2 and have the weight transferred to the final exam will be required to write the **comprehensive version** of the final exam. This version will include a greater number of questions and a wider variety of learning objectives, including material that would normally have been assessed on the missed midterm.

This policy applies whether the missed assessment was Midterm 1 or Midterm 2.

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)

Students writing a deferred final exam will be required to write the comprehensive version of the final exam. This version will have broader cumulative coverage compared with the regular final exam and may include a greater number and variety of questions.

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
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	Assigned Practices	Learning Outcomes or Omission
Week 1	Cost Management Concepts Ch1: Intro to Managerial Acc, Cost of Quality Ch2: COGM, COGS, Cost terms		Ch1: No exclusions (Self-study) Ch2: No exclusions
Week 2	Ch3: Cost behavior- Relevant range, Mixed costs, VC, FC, High-Low, Regression, cost estimation		
Week 3	Ch4: Cost-Volume-Profit Analysis		Ch4: Exclusions (Multi product Pg 241-42)
Week 4	Ch5: Job Costing		
	Midterm 1 – End of Week 4		
Week 5	Ch7: Activity-based Costing		Ch7: No exclusions
Week 6	Ch6: Process Costing		(Weighted Average method Only)
Week 7	Ch9: The master budget and responsibility accounting		Up to pg. 642 Exclude Overhead budgets
Week 8	Ch8: Short-Term business decisions Pricing decisions, target costing		ONLY: 8.1, 8.2, 8.3
	Midterm 2 – End of Week 8		
Week 9	Ch8: Short-Term business decisions Special Order Pricing, Discontinue a product/department, resource constraints and product mix decisions		8.4, 8.5, 8.6

Week	Readings and Activities	Assigned Practices	Learning Outcomes or Omission
Week 10	Ch8: Short-Term business decisions Make or buy, sell “as is” or process further, transfer pricing		8.7, 8.8, 8.9
Week 11	Ch10: Flexible budget and standard costs		Exclusions 10.4 and other OVERHEAD variances
Week 12	Ch14: Sustainability		Only 14.1, 14.2

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](#).