Winter 2017 Draft Course Outline

The current version of the outline can always be found on the course’s Moodle section website.

**AP/ADMS1500 3.0  An Introduction to Accounting: The Analysis and Use of Financial Information**

Course website: this course should automatically appear in your Moodle account at [http://moodle.yorku.ca/](http://moodle.yorku.ca/) within 48 hours of enrolment. If it does not, please contact the course professor (also known as the Course Director) at pevans@yorku.ca.

The course Moodle site is: https://moodle.yorku.ca/moodle/course/view.php?id=73157

<table>
<thead>
<tr>
<th>Term</th>
<th>Section</th>
<th>Course Director</th>
<th>Course Type</th>
<th>Day</th>
<th>Time</th>
<th>Location</th>
<th>Cat #</th>
</tr>
</thead>
<tbody>
<tr>
<td>F</td>
<td>M</td>
<td>Paul Evans</td>
<td>In class</td>
<td>Tue</td>
<td>11:30am</td>
<td>ACE 001</td>
<td>R64B01</td>
</tr>
<tr>
<td>F</td>
<td>N</td>
<td>Paul Evans</td>
<td>In class</td>
<td>Fri</td>
<td>8.30am</td>
<td>DB 0016</td>
<td>Y11K01</td>
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</tbody>
</table>

This outline contains detailed guidance on relevant rules and regulations and tries to answer every possible question about this course. Please print and read carefully several times. This document is too lengthy to cover in class. Please bring any questions about the course to the first class. Thank you.

**REGISTRATION & COURSE MANAGEMENT**

Advice and Contacts During the Course

Questions on technical content should be addressed in person with the TA by sending a moodle message to Taslima Nasreen.

After you are registered in the course, to reach the professor, you may send a Moodle message to K Paul Evans. E-mails will be returned or may not be responded to. Please also note that Moodle messages are confidential between
you and the person to whom they are addressed. Paul Evans’ drop in office hour is Thursday 1.30-2:30pm in Room 216 Atkinson or you can request an appointment via Moodle message.

If you encounter computing difficulties and need help then you should visit http://student.computing.yorku.ca/.

Other useful points of contact are 1) the School of Administrative Studies – Room 282 Atkinson 416-736-5210 – open every working day from 8.30am until 7.30pm Monday to Thursday when there are classes and exams 2) York Security 416-736-3333 (or 33333 - emergency only) or 416-650-8000 (or extn 58000) or 3) audio visual services for classroom projection problems 416-736-5065 (or extn 55065).

**Enrolment Deadline**
Up to Wednesday January 18, if you are unable to enroll and wish to do so please e-mail pevans@yorku.ca. If you have difficulty in enrolling in this course, for example that all spaces are reserved, please contact nasreenr@yorku.ca. Your professor is not involved in the registration process in any way but may be able to help you gain admission into the course. For the Fall, the last date to enroll without the course director’s permission is **Wednesday January 18**. The last date to enroll with permission is **Wednesday February 1**.

**Course & Exam Conflicts**

The schedule of the midterms is designed to minimize conflicts. If you have a conflict it should be communicated by e-mail to your professor no later than **seven days in advance**.

Final exams are scheduled by the York Registrar during the formal exam period. Full details of scheduled examinations can be found in the separate course schedule document in Moodle which is published as Appendix A to this course outline.

**Course Director**

Paul Evans (communicate by sending a Moodle message to K Paul Evans). Please also note that Moodle messages are confidential between you and the person to whom they are addressed. Scheduled office hour is Thursday from 1.30-2.30pm from January 5 until the final exam (except for Thursday February 23). If this is not convenient then please send a Moodle message to K Paul Evans to request an appointment.
Calendar Description / Prerequisite / Co-Requisite

An introduction to accounting covering basic concepts in financial accounting, managerial accounting and finance and their interrelationships. Note: This course does not qualify towards the BAS degree. Course credit exclusions: AP/ADMS 2500 3.00, AP/ADMS 2510 3.00. PRIOR TO FALL 2009: Course credit exclusions: AK/ADMS 1500 3.00, AK/ADMS 2500 3.00, AK/ADMS 2510 3.00.

Course Objective:
This accounting course is designed to meet the needs of professional managers who do not intend to pursue a BAS degree, professional accounting designation or degree for which technical accounting skills are required. As such it is intended for others needing familiarity with accounting including for human resources management, owner managed businesses and professional practices, general management, marketing, and operations. It stresses the way in which accounting information is used in integrated decision making, rather than the way in which accounting numbers are calculated.

Prerequisites
None

Required Texts (Available at the York Bookstore)


Any one of the following three formats (your choice - must be one of these):
Hard-copy with hard cover - 978-1-118-85699-4 OR
Loose leaf – 9781119048077 OR

Note: Photocopying more than 10% of a textbook is illegal, and may involve penalties. Do not duplicate textbooks or obtain these photocopies.

In addition students will be required to purchase on-line three cases directly from the publishers at a total cost of approximately $15.
Consideration is being given to use of TopHat to facilitate learning in the classroom. Purchase of TopHat would be optional and would enable you to qualify for participation marks to substitute for 10% of your course grade.

**Computing Requirements**
This course requires an intermediate level of computer knowledge and access to computing equipment connected to the internet. You should make yourself familiar with Moodle. A recent version of Adobe Reader is available by free download from [www.adobe.com](http://www.adobe.com). You must use a word processor to type your assignment and an electronic spreadsheet will be most efficient to solve some of the problems you will encounter.

There are free computer labs on campus for registered students who do not possess these computing resources.

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**ORGANIZATION OF THE COURSE**

**Lectures**
There is a 3 hour lecture each week in the designated lecture hall at York. The lecture slides for each class will be available in the combined course web site before each class. You can attend either or both classes if you wish. It is suggested you bring your portable computer to class or download and print these slides as they constitute a set of course notes. The lecture slides may be incomplete, requiring you to read the assigned chapter(s) before class to fill in the blanks and to solve the assigned exercises. Once in the class, you can add annotations as you listen to the lecture.

**Readings**
Chapters are assigned in the Course Schedule appendix. You are not required to read the appendices to the Parkinson chapters. Financial Accounting: Captus multiple choice questions (from the Captus website accessed using instructions found on the last page of your textbook), discussion questions (near the end of each textbook chapter), and sample problems (also near the end of each textbook chapter) should be studied prior to each class. Assigned end of chapter problems must be attempted prior to the relevant tutorial.

Management Accounting: Weygandt Self-Study questions should be studied prior to each class. Assigned end problems must be attempted prior to the relevant tutorial.
Tutorials and Problem Assignments
After completing each chapter, students must be able to solve Problem Assignments. Tutorials provide an opportunity to discuss these problems. Tutorials are also used to introduce and take up projects and case studies. There are seven tutorials and each is given only once. However, there will be a Camtasia recording made which can be accessed shortly afterwards via Moodle.

Attendance is not mandatory at any tutorial. The tutor will focus on Problem Assignments which will appear in Moodle. Some tutorial time will also be devoted to the Cases and Projects. She will help you with any questions regarding accounting theory, study techniques and practice problems. With 10.5 hours of free tutoring, there should be no need to spend money on expensive outside tutors. Apart from this or if you still do not understand, please feel free to contact Taslima Nasreen via Moodle message. If you do not receive a response within 48 hours please e-mail Taslima Nasreen at nasreenr@yorku.ca.

Questions during the Course
Use the T/A in the tutorials for all questions relating to course content. You are expected to attend classes and tutorials (if you cannot attend then you can see the Camtasia recordings which will be provided for both) and be familiar with what is posted on Moodle. Please do not send messages or e-mails asking for any matter already covered in Moodle or use messages or e-mail as an alternative to attending class.

Questions may also be addressed at tutorials, before, during or after the classes or message Taslima Nasreen. You can use Moodle discussion forums and Moodle messaging where appropriate.

Practice Problems
Please attempt the practice problems at the end of each chapter in the book and compare your solution with the one provided. If unsure about your solution, please bring it to the tutorial and discuss it with the T/A. Additionally, both textbooks offer multiple-choice questions to which solutions are provided.

Course Website
The Moodle websites can be reached via https://moodle.yorku.ca/moodle/course/view.php?id=69188.. This is a secure site which requires you to log in using your Passport York account. They contain:
- This course outline and schedule
- Announcements on all important matters in the course.
- Lecture slides
• Group assignments
• Peer evaluation questionnaires
• Recordings of classes and tutorials
• Information on completing projects and case studies
• Exam information
• Exam results

COURSE DETAILS

Statement of Purpose: The purpose of this course is to assist students in acquiring a critical overview of the accounting process and a broad understanding of the role of accounting in modern society. Special attention is devoted to: 1) the financial statements prepared for use by those outside the enterprise and how those statements contribute to financial decisions and capital markets, and 2) internal information reports prepared by managerial accountants for use by those within the enterprise and how those reports affect managers’ day to day decisions.

Specific Learning Objectives: This course is designed to help you understand why managers need to know about accounting. In particular, the course is designed to allow you to gain knowledge, insights, and analytical skills related to the basic language of accounting and some of the basic techniques. This course is aimed at achieving two objectives:

• to develop an understanding of essential accounting language and basic financial decision making techniques needed by managers, and
• to give to each student the opportunity to acquire and improve critical skills for future career success by working on assignments involving
  a) integrative problem-solving skills,
  b) analytical skills,
  c) communication skills,
  d) ability to work in a team, and
  e) understanding how a real business functions,

This course implements a revised course outline approved by HRPA.
GRADED COMPONENTS OF THE COURSE

The grading scheme of the course is as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
<th>Date / Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Group Project Assignments</td>
<td>12% (2x6%)*</td>
<td>See Course Schedule</td>
</tr>
<tr>
<td>Case Study Assignments</td>
<td>18% (3x6%)*</td>
<td></td>
</tr>
<tr>
<td>Class participation</td>
<td>A participation mark will be awarded out of 10 based on your contribution to the course, especially on your group participation. It will replace the lowest 10% of your exam marks.</td>
<td></td>
</tr>
<tr>
<td>Mid Terms</td>
<td>40% (2x20%)</td>
<td></td>
</tr>
<tr>
<td>Final Exam</td>
<td>30%</td>
<td>100%</td>
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*The course director may decide during the course to change the grading scheme so that only the highest four of the five group assignments will count in determining an individual student’s grade. If this happens, then each assignment for some or all students will be weighted 7.5% instead of 6%

**Note 1:** Most students do not start work early enough. If you have not done the reading prior to the first class, you are already behind. The longer you leave it to start the more you have to catch up. After a couple of weeks, it will become impossible for most students to catch up.

**Note 2:** It is strongly suggested that you write out a study plan. Three hours of study for each classroom hour has been the rule of thumb in accounting courses as the minimum work ethic to guarantee a good grade. If you excel in this course, you should be able to excel in most courses at York. Give it your best shot.

**Note 3:** No two exams can ever be of equal difficulty. York requires that first year courses in professional programs be submitted with predetermined grade distributions showing a mean in the “C” range. Only about 10% of
students in this course achieve A’s. A much larger percentage either fail the
course or drop the course. This is not as bad as it seems because most of the
students in the second category admit to being negligent in their study
programs. They actually are your friends, because if you do the work you
benefit. That’s how the system is supposed to work.

Note 4: Plagiarism, submitting as your own the work of others, is a serious
academic offence involving severe penalties. Make sure that the work done
by you and your group is original unless surrounded by quotation marks and
that you acknowledge your sources in a bibliography as well as footnotes or
endnotes.

Note 5: All exams are compulsory. Participation in both projects and all three
case studies is compulsory. Penalties will be awarded for lack of participation.

Course Requirements:

Examinations
Under no circumstances can your decision to write an examination be revisited
once it is written. If you don’t feel well, go to the doctor and not the exam.

The Midterm exams are mandatory. Note that you are required to provide
evidence satisfactory to the course director of why you are unable to write either
of the mid-terms. Any alternate arrangements for the mid-term exam must be
agreed in advance or, if this is not possible, within one week of the missed exam.

If you are unable to attend either midterm because of illness, an APS signed by
the physician clearly indicating that you were incapacitated on the exam date
must be dropped off / mailed / scanned & e-mailed as soon as possible and no
later than within one week of the missed midterm. E-mail with attachments
should be addressed to pevans@yorku.ca. Hardcopies should be addressed to:
  Adms1500 (please clearly mark adms1500)
  Administrative Studies Office,
  Rm 282, Atkinson Building
  4700 Keele Street, Toronto, ON. M3J 1P3

Medical absence from the final exam requires more formal documentation than a
doctor’s note. You must have the MD fill out a form called the “Attending
Physician’s Statement”. Other excused absences such as weddings and funerals
also require authenticated documentation to be submitted. Note that York does
not normally deem “could not get time off work” as an excused absence for a
final exam. If your job interferes with course requirements you should take some
other course. If you miss the final exam you may request a deferred standing agreement or petition. In the event your request for deferral is denied, information on the petition process is found at:
http://www.yorku.ca/laps/council/students/petitions.html

Students petitioning should bring their course performance summaries to the Administrative Studies office (Rm 282 in Atkinson).

1. Participation (mark replacement bonus up to 10%)
The lowest 10% of your marks will be replaced by your participation mark, but only if it is higher. Participation marks reflect your engagement in the course and are awarded at the discretion of the course director. Peer evaluations are especially important in determining your participation mark and you can also be rewarded for contributions to the course in other ways such as class participation, providing academic feedback during the course, etc. In-class participation marks will usually only be awarded at times you display your name for identification purposes.

2. Mid-term Exams (20% each, total 40%)
The course has two 2-hour midterm exams. The midterm question structure is mostly a combination of multiple-choice, conceptual, definitional, and calculation questions. The mid-term exams will be held in accordance with the course schedule which is kept up to date in Moodle.

The schedule for the midterm is designed to minimize conflicts. If you have a conflict, please communicate in writing by a Moodle message to K Paul Evans no later than seven days in advance. If you are unable to write for any medical ground or any other valid reason, please communicate in writing by a Moodle message to K Paul Evans within a week after the date of midterm exam.

3. Group Project Assignments (12%)
This course requires group responses in connection with two projects, one in financial accounting and the other in management accounting. Details will be posted in Moodle. Each response will be worth 6%.

4. Case Study Assignments (18%):
This course requires responses three case studies, one in financial accounting and two in management accounting. Each response will be worth 6%. The links connecting IVEY and Harvard Business Review cases will be posted in the course Moodle. All cases must be purchased as instructed. Students are expected to be respectful to the copyright requirements of the publishers.
Answers must be submitted by posting on Moodle in accordance with the course schedule.

The responses to case studies and projects are a group-wise activity. All group formations will be done via Moodle random selection. Please e-mail or send a Moodle message to pevans@yorku.ca if you do not receive your group membership on time.

To work with the project assignments students will be assigned to a group before the second class (or within a week of enrolling in the course if you join the course after the first class). After both of your project responses have been submitted you will be required to submit an evaluation of other members of your group using Moodle. These peer evaluations will be according to the course schedule. There will be a penalty for late submission of peer evaluations after of 5% of each projects grade up to April 12 and zero project grade for both projects thereafter.

For the case studies students will be assigned their group membership no later than the third class (or within a week of enrolling in the course if you join the course after the second class). After all of your case responses have been submitted you will be required to submit an evaluation of other members of your group using Moodle. This peer evaluation will be according to the course schedule. There will be a penalty for late submission of peer evaluations of 5% of each case response grade up to April 12 and zero case response grade for all three cases thereafter.

Favourable peer evaluations will result in an increase in your participation mark. Unfavourable peer evaluations will result in a reduced assignment mark and you will be advised individually via Moodle message of any mark reductions due to participation deficiencies.

5. Final Exam (30%)
The final exam will be a combination of multiple-choice, conceptual, definitional, and calculation questions. It will be designed to test your knowledge of all required readings and lectures for the entire course. All chapters (but not appendices) and lectures must be studied and are examinable. All parts of the course are given equal weight when setting this exam.

Release of Grades
Grades are normally released via Moodle as each component of the course is completed. At the end of the term we will probably post grades prior to finalization so that you can check them.
Course grades become official when they are announced on the Registrar’s website and appear on your transcript.

**Concerns with Marking:**
If you have concerns with the marking of your work, write your concerns in a Moodle message to K Paul Evans, who will deal with them. Note that there is a certain amount of judgment in marking. If challenged and work is reviewed the mark could go up, stay the same, or fall.

**WEEKLY SCHEDULE AND DUE DATES**
(Please see Appendix published separately)

**Note:** Dates and coverage are subject to change as circumstances dictate. You should check the announcements and course schedule on the Moodle course website regularly for updated information.

**NEW RELEVANT UNIVERSITY REGULATIONS**

**Changes effective Fall 2016:**
1) Last day to drop the course without receiving a grade is published in the course schedule.
   If you withdraw between this date and the end of classes, the course remains on your transcript without a grade and is notated as “W” (New starting Fall 2016 term)

2) Students may take the same course for a maximum of three attempts. The third grade and credit will be calculated.

3) Eligible undergraduate students who transfer program majors or degree programs may opt to exclude courses completed toward the prior major requirements from their Overall Cumulative GPA (OCGPA) and credit accumulation for their new program of study.

**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. In order to apply for deferred standing, students must register at http://apps.eso.yorku.ca/apps/adms/deferredexams.nsf. Followed by handing in a completed DSA form and supporting documentation directly to the main office of the School of Administrative Studies (282 Atkinson) and add your ticket number to the DSA form. 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
following link http://apps.eso.yorku.ca/apps/adms/deferredexams.nsf. 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.

**DSA Form:** http://www.registrar.yorku.ca/pdf/deferred_standing_agreement.pdf

**Attending Physician's Statement form:**
http://www.yorku.ca/laps/council/students/documents/APS.pdf

**The deferred examinations for the Winter 2017 term shall be held during a set period at the end of May.**

**Academic Honesty:** The School of Administrative Studies considers breaches of the Senate Policy on Academic Honesty to be serious matters. The Policy on Academic Honesty is an affirmation and clarification for members of the University of the general obligation to maintain the highest standards of academic honesty. As a clear sense of academic honesty and responsibility is fundamental to good scholarship, the policy recognizes the general responsibility of all faculty members to foster acceptable standards of academic conduct and of the student to be mindful of and abide by such standards. Suspected breaches of academic honesty will be investigated and charges shall be laid if reasonable and probable grounds exist. Students should review the York Academic Honesty policy for themselves at:

Students might also wish to review the interactive on-line Tutorial for students on academic integrity, at: http://www.yorku.ca/tutorial/academic_integrity/

Students must be aware of their rights and responsibilities, for more detail please visit:
http://www.yorku.ca/laps/students/rights.html

**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, and, under normal circumstances, graded feedback worth at least 15% of the final grade for Fall, Winter or Summer Term, and 30% for ‘full year’ courses offered in the Fall/Winter Term be received by students in all courses prior to the final withdrawal date from a course without receiving a grade, with the following exceptions:

Note: Under unusual and/or unforeseeable circumstances which disrupt the academic norm, instructors are expected to provide grading schemes and academic feedback in the spirit of these regulations, as soon as possible. For more information on the Grading
Scheme and Feedback Policy, please visit:

**In-Class Tests and Exams - the 20% Rule:** For all Undergraduate courses, except those which regularly meet on Friday evening, on a weekend or are on-line, 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:
For further information on examination scheduling please refer to the following:
http://www.registrar.yorku.ca/enrol/dates/index.htm

**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://www.registrar.yorku.ca/grades/reappraisal/index.htm

**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://www.registrar.yorku.ca/exams/deferred/index.htm

**Religious Accommodation:** York University is committed to respecting the religious beliefs and practices of all members of the community, and making accommodations for observances of special significance to adherents. For more information on religious accommodation, please visit:
https://w2prod.sis.yorku.ca/Apps/WebObjects/cdm.woa/wa/regobs

**Academic Accommodation for Students with Disabilities:** The nature and extent of accommodations shall be consistent with and supportive of the integrity of the curriculum and of the academic standards of programs or courses. Provided that students have given sufficient notice about their accommodation needs, instructors shall take reasonable steps to accommodate these needs in a manner consistent with the guidelines established hereunder. For more information please visit the Disabilities Services website at
http://www.yorku.ca/dshub/
York’s disabilities offices and the Registrar’s Office work in partnership to support alternate exam and test accommodation services for students with disabilities at the Keele campus. For more information on alternate exams and tests please visit
http://www.yorku.ca/altexams/
Please alert your Course Director as soon as possible should you require special accommodation.

Paul Evans
Course Director
November 16, 2016