



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

**Course Outline** [Updated August 3, 2023]

**GS/DMGM5040 1.5Cr  
Financial and Management Accounting  
Fall 2023**

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**COURSE WEBSITE:** <https://eclass.yorku.ca>

**Please note:** You need to be registered and have a York Passport ID for site access.

Section	Course Director	Contact email*	Day	Time	Location
A	EMILY TROTTER	etrotter@yorku.ca	Monday	6:00pm – 9:00pm	LMP D101

**\*Please include “DMGM5040” at the beginning of the email subject line when you send an email**

### **Required Course Materials**

There is one required text for this course. This needs to be purchased through the YorkU Bookstore for the best pricing for this course.

*Kimmel, Weygandt, Survey of Accounting, 2<sup>nd</sup> edition, John Wiley & Sons, Inc., 2020. ISBN: 9781119767763 (digital only)*

**WileyPLUS is required to complete the online course assignments.** Students can purchase WileyPLUS Access Code through the York Bookstore. If you are unsure of the best option for you, it is advisable to wait until your first class.

Direct link to YorkU bookstore purchase option:

<https://www.campusebookstore.com>)

Students can also find their books by searching the website’s eBook and access code section

[https://www.bookstore.yorku.ca/sell\\_access\\_codes.asp](https://www.bookstore.yorku.ca/sell_access_codes.asp))

### **COURSE INFORMATION**

#### **Course Description**

DMGM5040 is a course designed to introduce students to how sales and operations are summarized and reported for internal and external users in monetary terms. Two distinct foundations of accounting exist, financial accounting and managerial accounting. Both have a unique purpose and perspective. Financial accounting serves to create organizational information that can be used to evaluate the financial performance of the organization namely by those external to the organization. Managerial accounting, as the name implies, is the creation of accounting information for internal managerial decision making. Managerial accounting borrows from managerial finance and provides managers with finance tools that assist decision-making.

## EVALUATION AND GRADES

Grades are a measure of the performance of a student in individual courses. Each student shall be judged on the basis of how well they have command of the course materials.

Student engagement, participation, and discussion board contributions	<i>Ongoing see schedule</i>	20%
Adaptive Practice pre-lecture work (WileyPLUS)	<i>Ongoing see schedule</i>	10%
Homework post-lecture work (WileyPLUS)	<i>Ongoing see schedule</i>	20%
Financial Accounting Assessment	To be announced on eClass	15%
Management Accounting Assessment	To be announced on eClass	15%
Final integrative reflection paper	To be announced on eClass	<u>20%</u>
Total		<u>100%</u>

*\*Logistics for assessments will be posted on the course website closer to the assessment date.*

## COURSE COMPONENTS

### 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.

### Course Participation & Contribution

Class participation is important to your understanding of the material. Discussion is an essential part of learning, and it is also the most interesting way to conduct a class. In addition, class participation will enhance your presentation and communication skills, which will help you in recruiting and in your career. The participation grade will be determined by the **quantity and quality** of your participation. You will not be penalized for wrong answers to the questions raised in class. Remember, attendance does not provide participation marks. If you attend and do not participate, your participation mark will be very low. Additional information will be discussed in the first week of class.

### Pre-lecture Assessments – Adaptive Practice via WileyPLUS

Pre-lecture Adaptive Practice assessments are accessed through your WileyPLUS account. You are required to complete Adaptive Practice for the chapter(s) covered **before** the lecture, with exception of week 1, which will be due before Class 2. This must be completed individually. **The adaptive practice will be accessible at least one week before the chapter is covered, and due on Sundays at 9pm on the week the chapter is covered.** There will be 10 chapters to complete over the term. All scores will be counted toward your pre-lecture assessment grade.

### Homework – via WileyPLUS

Homework is accessed through your WileyPLUS account. **Homework will be accessible on Mondays at 9pm, and due Saturday at 9pm.** Homework must be completed individually and may consist of different types of questions (e.g., multiple choice, short-answer, essay, etc.). There will be 6 to complete over the term. All scores will be counted toward your homework assessment grade. **Late submissions will not be accepted and failure to successfully complete and submit your homework before the deadline will result in a mark of zero.** Given that you have 6 days to complete and submit your homework, missed submissions will be considered only in extreme situations (and marks allocated to other homework submissions).

### **Financial Accounting and Management Accounting Assessments**

Details will be announced in class and posted on the course announcements. Questions may be based on exercises and problems from the assigned textbook chapters.

### **Final Integrative Reflection Paper**

Details will be announced in class and posted on the course announcements. The focus of this assessment will be to provide students with an opportunity to demonstrate their understanding of how financial and management accounting are related and applied.

### **Bonus Mark (1%)**

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

### **CONTACT INFORMATION**

*All computing issues* - contact: [helpdesk@yorku.ca](mailto: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.

### **Course Website**

All course materials are contained on the eClass website under the course code DMGM5040. The website has restricted access; you will have to log in with your York Passport account.

The website contains:

- This course outline
- Lecture slides
- Assessment information
- Announcements on all important matters in the course. You should check these several times a week and especially before class in case there is a class cancellation

### **Computing Requirements**

This course has an extensive computer interface and you will need access to a multi-media computer with a high-speed Internet connection. The most recent versions of Adobe Reader and Apple QuickTime are required to view course materials, available by free download from [www.adobe.com](http://www.adobe.com) and [www.quicktime.com](http://www.quicktime.com), respectively. A computer and speakers (or headphones) will be required to read and listen to the recorded material that complements the text. 'Adobe Reader' and 'QuickTime' are needed to view the multimedia clips that illustrate and explain the concepts. There are free computer labs on campus for registered students who do not possess these computing resources. Campus computers do not have speakers, so you will have to supply your own headphones.

## UNIVERSITY REGULATIONS AND PROCEDURES

### **Missed Tests and Assignments (including midterm examinations)**

An Attending Physician's Statement (APS) form is *not* required for missed assessments, however may be required for prolonged illness. You could find the APS from the following link: <https://myacademicrecord.students.yorku.ca/pdf/attending-physicians-statement.pdf?tab=3>.

If you are from an online section, you could email your Course Director within 7 calendar days after the regular exam with an attachment of your APS and mail the original APS to the main office (the date stamped on the envelop must be on or before the designated deadline).

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](http://www.registrar.yorku.ca/pdf/deferred_standing_agreement.pdf)

Attending Physician's Statement form: <http://registrar.yorku.ca/pdf/attending-physicians-statement.pdf>

### **Academic Honesty**

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

Students should review the York Academic Honesty policy for themselves at:

<https://secretariat-policies.info.yorku.ca/policies/academic-honesty-senate-policy-on/>

Students might also wish to review the interactive on-line Tutorial for students on academic integrity, at:

<https://spark.library.yorku.ca/academic-integrity-what-is-academic-integrity/>

### **Intellectual property notice**

All materials prepared for DMGM at York University are the intellectual property of the course instructors unless otherwise stated. This can include but is not limited to the following material: lecture notes, handouts and recordings; assignment handouts and instructions; spoken and written presentations; audio and video recordings; PowerPoint slides; and questions and/or solution sets for assignments, quizzes, tests and final exams.

Course materials should only be used by students enrolled in this course. As a student in this course, you may not publish, post on an Internet site, sell, or otherwise distribute any of this work without the instructor's express permission. Unauthorized or commercial use of these materials is strictly prohibited. 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. Copying this material for distribution (e.g. uploading material to a commercial third-party website, or online sharing of course material with people outside of the course) may lead to a charge of misconduct under York's Code of Student Rights and Responsibilities and the Senate Policy on Academic Honesty. In addition, you may face legal consequences for any violation of copyright law.

### **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: <https://secretariat-policies.info.yorku.ca/policies/grading-scheme-and-feedback-policy/>*

### **Reappraisals**

Students may, with sufficient academic grounds, request that a final grade in a course be reappraised (which may mean the review of specific pieces of tangible work). Non-academic grounds are not relevant for grade reappraisals; in such cases, students are advised to petition to their home Faculty. Students are normally expected to first contact the course director to discuss the grade received and to request that their tangible work be reviewed. Tangible work may include written, graphic, digitized, modeled, video recording or audio recording formats, but not oral work. Students need to be aware that a request for a grade reappraisal may result in the original grade being raised, lowered or confirmed. For reappraisal procedures and information, please visit the Office of the Registrar site at: <http://myacademicrecord.students.yorku.ca/grade-reappraisal-policy>

### **Accommodation Procedures**

LA&PS students who have experienced a misfortune or who are too ill to attend the final examination in an ADMS course should not attempt to do so; they must pursue deferred standing. Other students should contact their home Faculty for information. For further information, please visit: <http://ds.info.yorku.ca/academic-support-accomodations/>

### **Religious Accommodation**

York University is committed to respecting the religious beliefs and practices of all members of the community and making accommodations for observances of special significance to adherents. For more information on religious accommodation, please visit:

<https://w2prod.sis.yorku.ca/Apps/WebObjects/cdm.woa/wa/regobs>

### **Academic Accommodation for Students with Disabilities (Senate Policy)**

The nature and extent of accommodations shall be consistent with and supportive of the integrity of the curriculum and of the academic standards of programs or courses. Provided that students have given sufficient notice about their accommodation needs, instructors shall take reasonable steps to accommodate these needs in a manner consistent with the guidelines established hereunder. For more information, please visit the Counselling and Disability Services website at <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 the Course Director as soon as possible should you require special accommodations.

**For relevant University/Faculty of LA&PS/School regulations please check:**  
<http://sas.laps.yorku.ca/students/>

## WILEYPLUS REGISTRATION INSTRUCTIONS

To register for WileyPLUS; go to your section's web address listed below. Note: You will not be able to register until October 1, 2023, when registration opens.

### WileyPLUS URL and step-by-step registration instructions

Please see course eClass website for registration instructions.

\* Please ensure that you register on WileyPLUS using the exact name as you are registered with York, paying attention to last name and first name order. Failure to enter your correct name and YorkU student ID in the correct profile boxes may result in a mark of zero for your final WileyPLUS grade.

### WileyPLUS Support

If you have any technical issues accessing WileyPLUS, please do not contact your professor. Instead, please contact WileyPLUS support (<https://wpsupport.wiley.com/s/>). You will be issued a case or reference number. Keep for your records. When speaking with WileyPLUS support, provide what course you are taking, course director name, and the email address you used to register for WileyPLUS.

### WileyPLUS Adaptive Practice and Homework Assignments Schedule (subject to revision)

Topic Starts	Adaptive Practice	Start Date	Due Date	Homework Assignments	Start Date	Due Date
Oct 30	Chapter 1, 2	Oct 29	Nov 5	Assignment 1	Oct 30	Nov 4
Nov 6	Chapter 4, 5	Oct 29	Nov 5	Assignment 2	Nov 6	Nov 11
Nov 13	Chapter 10	Oct 29	Nov 12	Assignment 3	Nov 13	Nov 18
Nov 20	Chapter 11, 13	Oct 29	Nov 19	Assignment 4	Nov 20	Nov 25
Nov 27	Chapter 15, 16	Oct 29	Nov 26	Assignment 5	Nov 27	Dec 2
Dec 4	Chapter 17	Oct 29	Dec 3	Assignment 6	Dec 4	Dec 9

#### Important Notes:

Adaptive Practice is to be done **before** the topic is covered in lecture.

Homework Assignment is released **after** the topic is covered in lecture.

**DMGM5040 WEEKLY CLASS SCHEDULE (subject to revision)**

<b>Class</b>	<b>Topic Starts</b>	<b>Topic</b>	<b>Readings</b>	<b>Pre and Post Classwork</b>
1	Oct 30	Introduction to Financial Statements and the Balance Sheet	Chapter 1 Chapter 2	Post: Adaptive Practice Post: Homework
2	Nov 6	Accrual Accounting Concepts, Fraud, Internal Control, and Cash	Chapter 4 Chapter 5	Pre: Adaptive Practice Post: Homework
3	Nov 13	Financial Analysis: The Big Picture	Chapter 10	Pre: Adaptive Practice Post: Homework Post: FA Assignment (TBA)
4	Nov 20	Managerial Accounting Cost-Volume-Profit	Chapter 11 Chapter 13	Pre: Adaptive Practice Post: Homework
5	Nov 27	Budgetary Planning, Budgetary Control and Responsibility Accounting	Chapter 15 Chapter 16	Pre: Adaptive Practice Post: Homework
6	Dec 4	Standard Costs and Balanced Scorecard	Chapter 17	Pre: Adaptive Practice Post: Homework Post: MA Assignment (TBA)
	Dec 9	Final Integrative Reflection Paper		

Please visit <https://registrar.yorku.ca/enrol/dates/2022-2023/fall-winter> for course drop dates.