

BUSADMIN A650
Accounting for Decision Makers
Summer 2024 Course Outline
Accounting and Financial Management Area
DeGroote School of Business
McMaster University

COURSE OBJECTIVE

“Many different types of economic decisions require accounting data. General-purpose financial statements inform outsiders about an organization’s economic status and performance while special-purpose accounting reports assist management in planning and controlling an organization’s activities. This course acquaints students with the framework and process used to construct and understand the general-purpose financial statements, and highlights the linkage and use of special-purpose accounting reports for planning, control, and performance evaluation.”

McMaster MBA Course Description as of Feb. 27, 2024
<https://mbastudent.degroote.mcmaster.ca/descriptions/a650/>

INSTRUCTOR AND CONTACT INFORMATION

C01 Monday and Wednesday 11:30AM-1:30PM	C02 Monday and Wednesday 2:30PM-4:30PM	C03 Monday and Wednesday 8:30AM-10:30AM
Classroom Location: RJC 236	Classroom Location: RJC 313	Classroom Location: RJC 313
Instructor Dr. Yaqin Hu	Instructor Dr. Yaqin Hu	Instructor Dr. Yaqin Hu
huy116@mcmaster.ca	huy116@mcmaster.ca	huy116@mcmaster.ca
Office: DSB 328 / RJC TBA	Office: DSB 328 / RJC TBA	Office: DSB 328 / RJC TBA
Office Hours: Tuesday, 11AM-12PM or by appointment	Office Hours: Tuesday, 11AM-12PM or by appointment	Office Hours: Tuesday, 11AM-12PM or by appointment
Tel: (905) 525-9140 x23846	Tel: (905) 525-9140 x23846	Tel: (905) 525-9140 x23846

Teaching Assistant
Name: TBA
Email: TBA
Office: TBA
Office Hours: TBA
Tel: TBA

Course website: <https://avenue.mcmaster.ca/>

ALL course-related announcements and materials are posted on A650 course page at Avenue.

For important academic dates, refer to

<https://mbastudent.degroote.mcmaster.ca/academics/dates-and-deadlines/>

COURSE ELEMENTS

Credit Value: 3	Leadership: Yes	IT skills: Yes	Global view: Yes
A2L: Yes	Ethics: Yes	Numeracy: Yes	Written skills: Yes
Participation: Yes	Innovation: Yes	Group work: Yes	Oral skills: Yes
Evidence-based: Yes	Experiential: Yes	Final Exam: Yes	Guest speaker(s): No

COURSE DESCRIPTION

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LEARNING OUTCOMES

Upon successful completion of this course, students will be able to:

- Define the different types of costs and conduct cost behaviour analysis.
- Determine the cost of a given cost object such as a product, a service, and a department.
- Use relevant cost information in making various product decisions including pricing, outsourcing, budgetary planning, and capital investments.
- Understand the significance of management control system in managing organizations and evaluating performance.
- Apply the principal of responsibility accounting in planning and control.

COURSE MATERIALS AND READINGS

Required Textbook

Weygandt, Jerry J., Paul Kimmel, Ibrahim Aly. “Managerial Accounting: Tools for Business Decision-Making”, Canadian Edition, 6th Edition. John Wiley & Sons (Canada)

*There are several purchase options available online or at bookstore. Please check the bookstore for more detailed information. **WileyPLUS is NOT required in this course.***

EVALUATION

Learning in this course results primarily from in-class discussion and participation as well as out-of-class analysis. The balance of the learning results from the related readings, lectures, assignments, quizzes, and tests. All work will be evaluated on an individual basis except in certain cases where group work is explicitly specified. For group work, group members will share the same grade. NOTE: The use of a McMaster standard calculator is allowed during examinations in this course. See McMaster calculator policy at the following URL:

www.mcmaster.ca/policy/Students-AcademicStudies/UndergraduateExaminationsPolicy.pdf

COURSE DELIVERABLES

Assignments (Assignment #1: 5% + Assignment #2: 10% = 15% in total)

- (1) Assignment #1 is NOT a group assignment. Finish the assignment on your own.
- (2) Assignment #2 is a group assignment. Use pre-assigned groups by MBA office or form your own group. A group can have up to 6 students. Each member in a group receives the same grade for Assignment #2.
- (3) Due dates of both assignments are specified in the *Course Schedule*.
- (4) Assignments are to be submitted online.
- (5) Solutions to assignments are posted right after the due date.
- (6) Due to (5) above, late assignments are NOT accepted. For any missed assignment, the weight of the assignment will be automatically shifted to the final exam. For individual assignment, if a student fails to submit Assignment #1 before due date, the student receives zero for Assignment #1, and the final exam weight for this student will be 40% instead of 35%. For group assignment, if a student's group misses the deadline for Assignment #2, ALL students in the group receive zero for Assignment #2, and all students in the group will have final exam weight of 45% instead of 35%.

Quizzes (Quiz #1: 5%, Quiz #2: 5%, and Quiz #3: 5% = 15% in total)

- (1) Each quiz covers the lectures that are specified in the *Course Schedule*.
- (2) Solution to quizzes will be posted right after quiz on the quiz date.
- (3) Due to (2) above, no make-up quiz is offered. The weight of any missed quiz is shifted to the final exam. For example, if a student misses Quiz #1, the student's the final exam will account for 40% instead of 35%. If a student misses all three quizzes, the final exam will account for 50% instead of 35%.

Midterm Exam (25%)

There is one in-class midterm exam that accounts for 25% of the final grade. It is a closed-book exam. Students should finish the exam on their own.

Final Exam (35%)

Final Exam date is **TBA**. It is a closed-book exam. More details will be discussed in class.

Participation (10%)

Keep in mind that student participation is an important component of this course.

GRADE CONVERSION CHART (NEED TO CHECK THIS)

Letter Grade	Percent	Points
A+	90-100	12
A	85-89	11
A-	80-84	10
B+	75-79	9
B	70-74	8
B-	60-69	7
F	0-59	0

COMMUNICATION AND FEEDBACK

Students that are uncomfortable in directly approaching an instructor regarding a course concern may send a confidential and anonymous email to the respective Area Chair or Associate Dean:

<http://mbastudent.degroote.mcmaster.ca/contact/anonymous/>

Students who wish to correspond with instructors directly via email must send messages that originate from their official McMaster University email account. This protects the confidentiality and sensitivity of information as well as confirms the identity of the student. Emails regarding course issues should NOT be sent to the Administrative Assistant.

ACADEMIC INTEGRITY

You are expected to exhibit honesty and use ethical behaviour in all aspects of the learning process. Academic credentials you earn are rooted in principles of honesty and academic integrity. Academic dishonesty is to knowingly act or fail to act in a way that results or could result in unearned academic credit or advantage. This behaviour can result in serious consequences, e.g. the grade of zero on an assignment, loss of credit with a notation on the transcript (notation reads: “Grade of F assigned for academic dishonesty”), and/or suspension or expulsion from the university. It is your responsibility to understand what constitutes academic dishonesty. For information on the various types of academic dishonesty please refer to the Academic Integrity Policy, located at:

www.mcmaster.ca/academicintegrity

The following illustrates only three forms of academic dishonesty:

1. Plagiarism, e.g. the submission of work that is not one’s own or for which other credit has been obtained.
 2. Improper collaboration in group work.
 3. Copying or using unauthorized aids in tests and examinations
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AUTHENTICITY/PLAGIARISM DETECTION

Some courses may use a web-based service (Turnitin.com) to reveal authenticity and ownership of student submitted work. For courses using such software, students will be expected to submit their work electronically either directly to Turnitin.com or via an online learning platform (e.g. A2L, etc.) using plagiarism detection (a service supported by Turnitin.com) so it can be checked for academic dishonesty.

Students who do not wish their work to be submitted through the plagiarism detection software must inform the Instructor before the assignment is due. No penalty will be assigned to a student who does not submit work to the plagiarism detection software.

All submitted work is subject to normal verification that standards of academic integrity have been upheld (e.g., on-line search, other software, etc.). For more details about McMaster's use of Turnitin.com please go to www.mcmaster.ca/academicintegrity.

COURSES WITH AN ON-LINE ELEMENT

Some courses may use on-line elements (e.g. e-mail, Avenue to Learn (A2L), LearnLink, web pages, capa, Moodle, ThinkingCap, etc.). Students should be aware that, when they access the electronic components of a course using these elements, private information such as first and last names, user names for the McMaster e-mail accounts, and program affiliation may become apparent to all other students in the same course.

The available information is dependent on the technology used. Continuation in a course that uses on-line elements will be deemed consent to this disclosure. If you have any questions or concerns about such disclosure please discuss this with the course instructor.

ONLINE PROCTORING

Some courses may use online proctoring software for tests and exams. This software may require students to turn on their video camera, present identification, monitor and record their computer activities, and/or lock/restrict their browser or other applications/software during tests or exams. This software may be required to be installed before the test/exam begins.

CONDUCT EXPECTATIONS

As a McMaster student, you have the right to experience, and the responsibility to demonstrate, respectful and dignified interactions within all of our living, learning and working communities. These expectations are described in the *Code of Student Rights & Responsibilities* (the "Code"). All students share the responsibility of maintaining a positive environment for the academic and personal growth of all McMaster community members, **whether in person or online.**

It is essential that students be mindful of their interactions online, as the Code remains in effect in virtual learning environments. The Code applies to any interactions that adversely affect, disrupt, or interfere with reasonable participation in University activities. Student disruptions or behaviours that interfere with university functions on online platforms (e.g. use of Avenue 2 Learn, WebEx or Zoom for delivery), will be taken very seriously and will be investigated. Outcomes may include restriction or removal of the involved students' access to these platforms.

MISSED ACADEMIC WORK

Policies about missed work that are specific to A650 are listed under "Course Deliverables" section. Below is additional information. Please check with the MBA office if you need help.

Missed Mid-Term Examinations / Tests / Class Participation

Where students miss a regularly scheduled mid-term or class participation for legitimate reasons as determined by the Student Experience – Academic (MBA) office, the weight for that test/participation will be distributed across other evaluative components of the course at the discretion of the

instructor. Documentation explaining such an absence must be provided to the Student Experience – Academic (MBA) office within five (5) working days upon returning to school.

To document absences for health related reasons, please provide to Student Experience – Academic (MBA) office the Petition for Relief for MBA Missed Term Work and the McMaster University Student Health Certificate which can be found on the DeGroote website at <http://mbastudent.degroote.mcmaster.ca/forms-and-applications/>. Please do not use the online McMaster Student Absence Form as this is for Undergraduate students only. University policy states that a student may submit a maximum of three (3) medical certificates per year after which the student must meet with the Director of the program.

To document absences for reasons other than health related, please provide Student Experience – Academic (MBA) office the Petition for Relief for MBA Missed Term Work and documentation supporting the reason for the absence.

Students unable to write a mid-term at the posted exam time due to the following reasons: religious; work-related (for part-time students only); representing university at an academic or varsity athletic event; conflicts between two overlapping scheduled mid-term exams; or other extenuating circumstances, have the option of applying for special exam arrangements. Such requests must be made to the Student Experience – Academic (MBA) office at least ten (10) working days before the scheduled exam along with acceptable documentation. Instructors cannot themselves allow students to unofficially write make-up exams/tests. Adjudication of the request must be handled by Student Experience – Academic (MBA). If a mid-term exam is missed without a valid reason, students will receive a grade of zero (0) for that component.

Missed Final Examinations

A student who misses a final examination without good reason will receive a mark of 0 on the examination.

All applications for deferred and special examination arrangements must be made to the Student Experience – Academic (MBA) office. Failure to meet the stated deadlines may result in the denial of these arrangements. Deferred examination privileges, if granted, must be satisfied during the examination period at the end of the following term. There will be one common sitting for all deferred exams.

Failure to write an approved deferred examination at the pre-scheduled time will result in a failure for that examination, except in the case of exceptional circumstances where documentation has been provided and approved. Upon approval, no credit will be given for the course, and the notation N.C. (no credit) will be placed on the student's transcript. Students receiving no credit for a required course must repeat the course. Optional or elective courses for which no credit is given may be repeated or replaced with another course of equal credit value.

Requests for a second deferral or rescheduling of a deferred examination will not be considered.

Any student who is unable to write a final examination because of illness is required to submit the Application for Deferred MBA Final Examination and a statement from a doctor certifying illness on the date of the examination. The Application for Deferred MBA Final Examination and the McMaster University Student Health Certificate can be found on the DeGroote website at <http://mbastudent.degroote.mcmaster.ca/forms-and-applications/>. Please do not use the online McMaster Student Absence Form as this is for Undergraduate students only. Students who write examinations while ill will not be given special consideration after the fact.

In such cases, the request for a deferred examination privilege must be made in writing to the Student Experience – Academic (MBA) office within five business days of the missed examination.

Special examination arrangements may be made for students unable to write at the posted exam time due to compelling reasons (for example religious, or for part-time students only, work-related reasons):

- Students who have religious obligations which make it impossible to write examinations at the times posted are required to produce a letter from their religious leader stating that they are unable to be present owing to a religious obligation.
- Part-time students who have business commitments which make it impossible to write examinations at the times posted are required to produce a letter on company letterhead from the student's immediate supervisor stating that they are unable to be present owing to a specific job commitment.

In such cases, applications must be made in writing to the Student Experience – Academic (MBA) office at least ten business days before the scheduled examination date and acceptable documentation must be supplied.

If a student is representing the University at an academic or athletic event and is available at an overlapping scheduled time of the test/examination, the student may write the test/examination at an approved location with an approved invigilator, as determined by the Student Experience – Academic (MBA) office.

In such cases, the request for a deferred examination privilege must be made in writing to the Student Experience – Academic (MBA) office within ten business days of the end of the examination period.

Note: A fee of \$50 will be charged for a deferred exam written on campus and a fee of \$100 for deferred exams written elsewhere. In cases where the student's standing is in doubt, the Graduate Admissions and Study Committee may require that the student with one or more deferred examination privileges refrain from re-registering until the examination(s) have been cleared.

ACADEMIC ACCOMMODATION OF STUDENTS WITH DISABILITIES

Student Accessibility Services (SAS) offers various support services for students with disabilities. Students are required to inform SAS of accommodation needs for course work at the outset of term. Students must forward a copy of such SAS accommodation to the instructor normally, within the first three (3) weeks of classes by setting up an appointment with the instructor. If a student with a disability chooses NOT to take advantage of an SAS accommodation and chooses to sit for a regular exam, a petition for relief may not be filed after the examination is complete. The SAS website is:

<http://sas.mcmaster.ca>

ACADEMIC ACCOMMODATION FOR RELIGIOUS, INDIGENOUS OR SPIRITUAL OBSERVANCES (RISO)

Students requiring academic accommodation based on religious, indigenous or spiritual observances should follow the procedures set out in the RISO policy. Students should submit their request to their Faculty Office **normally within 10 working days** of the beginning of term in which they anticipate a need for accommodation or to the Registrar's Office prior to their examinations. Students should also contact their instructors as soon as possible to make alternative arrangements for classes, assignments, and tests.

COPYRIGHT AND RECORDING

Students are advised that lectures, demonstrations, performances, and any other course material provided by an instructor include copyright protected works. The Copyright Act and copyright law protect every original literary, dramatic, musical and artistic work, **including lectures** by University instructors. The recording of lectures,

tutorials, or other methods of instruction may occur during a course. Recording may be done by either the instructor for the purpose of authorized distribution, or by a student for the purpose of personal study. Students should be aware that their voice and/or image may be recorded by others during the class. Please speak with the instructor if this is a concern for you.

POTENTIAL MODIFICATION TO THE COURSE

The instructor and university reserve the right to modify elements of the course during the term. The university may change the dates and deadlines for any or all courses in extreme circumstances. If either type of modification becomes necessary, reasonable notice and communication with the students will be given with explanation and the opportunity to comment on changes. It is the responsibility of the student to check their McMaster email and course websites weekly during the term and to note any changes.

RESEARCH USING HUMAN SUBJECTS

ONLY IF APPLICABLE

Research involving human participants is premised on a fundamental moral commitment to advancing human welfare, knowledge, and understanding. As a research intensive institution, McMaster University shares this commitment in its promotion of responsible research. The fundamental imperative of research involving human participation is respect for human dignity and well-being. To this end, the University endorses the ethical principles cited in the Tri-Council Policy Statement: Ethical Conduct for Research Involving Humans:

<http://www.pre.ethics.gc.ca>

McMaster University has mandated its Research Ethics Boards to ensure that all research investigations involving human participants are in compliance with the Tri-Council Policy Statement. The University is committed, through its Research Ethics Boards, to assisting the research community in identifying and addressing ethical issues inherent in research, recognizing that all members of the University share a commitment to maintaining the highest possible standards in research involving humans.

If you are conducting original research, it is vital that you behave in an ethical manner. For example, everyone you speak to must be made aware of your reasons for eliciting their responses and consent to providing information. Furthermore, you must ensure everyone understands that participation is entirely voluntary. Please refer to the following website for more information about McMaster University's research ethics guidelines:

<http://reo.mcmaster.ca/>

Organizations that you are working with are likely to prefer that some information be treated as confidential. Ensure that you clarify the status of all information that you receive from your client. You **MUST** respect this request and cannot present this information in class or communicate it in any form, nor can you discuss it outside your group. Furthermore, you must continue to respect this confidentiality even after the course is over.

ACKNOWLEDGEMENT OF COURSE POLICIES

Your enrolment in this course will be considered to be an implicit acknowledgement of the course policies outlined above, or of any other that may be announced during lecture and/or on A2L. **It is your responsibility to read this course outline, to familiarize yourself with the course policies and to act accordingly.**

Lack of awareness of the course policies **cannot be invoked** at any point during this course for failure to meet them. It is your responsibility to ask for clarification on any policies that you do not understand.

BUSADMIN A650 SUMMER 2024 COURSE SCHEDULE

WEEK	DATE	BEFORE CLASS PRACTICE IN TEXTBOOK	CONTENT	AFTER CLASS PRACTICE IN TEXTBOOK
1	May 13	CH1 Self-Study Questions 1, 2, 3, 4, 5, 6, 7	Lecture: Course Outline and Chapter 1	E1.3, E1.4, E1.5, E1.6, E1.7, E1.8
	May 15	CH2 Self-Study Questions 1, 2, 3, 4, 5, 6, 7, 8, 9	Lecture: Chapter 2	E2.19, E2.20, E2.21, E2.24, E2.26, E2.28, E2.31
2	May 20	Victoria Day: No classes		
	May 22	CH3 Self-Study Questions 1, 2, 3, 4, 5, 6, 7, 8, 9	Quiz: In-class Quiz #1 (5%, Chapter 1 and 2) Lecture: Chapter 3	E3.17, E3.22, E3.23, E3.24, E3.26
3	May 27		Lecture: Chapter 3 continued Distribute online: Assignment #1 (Chapter 3 & 4)	
	May 29	CH4 Self-Study Questions 1, 2, 3, 4, 5, 6, 7, 8, 9, 10	Lecture: Chapter 4	E4.17, E4.18, E4.20, E4.21, E4.22, E4.25
4	June 3		Lecture: Chapter 4 continued	
	June 5	CH5 Self-Study Questions 1, 2, 3, 4, 5, 8, 9, 10	Due: Assignment #1 (5%) Due before class Quiz: In-class Quiz #2 (5%, Chapter 3 and 4) Lecture: Chapter 5	E5.17, E5.19, E5.21, E5.26, E5.27
5	June 10		Lecture: Chapter 5 continued	
	June 12	CH6 Self-Study Questions 1, 2, 3, 4, 5, 6, 7, 8	Lecture: Chapter 6 Part I	
6	June 17	A650 In-class Midterm (25%, Chapter 1,2,3,4, 5, and 6 Part I)		
	June 19		Lecture: Chapter 6 Part II Distribute online: Assignment #2	BE6.1, BE6.2, E6.22, E6.25, E6.26, E6.28, E6.29(b and c), E6.32, E6.35, E6.36
7	June 24	CH7 Self-Study Questions 1, 2, 3, 4, 5, 6, 7, 8, 9, 10	Lecture: Chapter 7	E7.18, E7.21, E7.22, E7.26
	June 26		Lecture: Chapter 7 continued	
8	July 1	Canada Day: No Classes		
	July 3		Study for Quiz #3 Work on Assignment #2	
9	July 8	CH9 Self-Study Questions 1, 2, 3, 4, 5, 7, 8	Quiz: In-class Quiz #3 (5%, Chapter 6 and 7) Lecture: Chapter 9	E9.16, E9.17, E9.19, E9.20, E9.21, E9.26
	July 10		Lecture: Chapter 9 continued Continue to work on Assignment #2	
10	July 15	CH10 Self-Study Questions 1, 2, 3, 4, 5, 6, 7, 8, 9	Due: Assignment #2 (10%) Due before class Lecture: Chapter 10	E10.17, E10.19, E10.20, E10.21, E10.26, E10.27, E10.29
	July 17		Lecture: Chapter 10 continued Information: Final Exam (35%, Date TBA)	

**NOTE: Course outline is subject to change at the instructor's discretion.*