

**BUSADMIN A610**  
**Financial and Managerial Accounting:**  
**Tools for Business Decision Making**  
Fall 2025 Course Outline  
Accounting and Financial Management Area  
DeGroote School of Business  
McMaster University

***COURSE OBJECTIVE***

This course introduces students to both financial and managerial accounting. It emphasizes the analysis and evaluation of accounting information from the perspective of investors, analysts, and managers in the processes of collecting and interpreting accounting information, managerial planning, and decision-making. The objective is to provide an overview of financial accounting, including basic accounting concepts and principles, the structure of financial statements, and financial statement analysis. The course also introduces the elements of managerial accounting and emphasizes the development and use of accounting information for internal decisions.

***INSTRUCTOR AND CONTACT INFORMATION***

| <b>C01</b><br><b>Tuesday</b><br><b>8:30AM-11:20AM</b>        | <b>C02</b><br><b>Monday</b><br><b>8:30AM-11:20AM</b>         | <b>C03</b><br><b>Monday</b><br><b>2:30PM-5:20PM</b>          |
|--|--|--|
| Classroom Location: <b>RJC 236</b>                           | Classroom Location: <b>RJC 313</b>                           | Classroom Location: <b>RJC 214</b>                           |
| Instructor<br><b>Dr. Yaqin Hu</b>                            | Instructor<br><b>Dr. Yaqin Hu</b>                            | Instructor<br><b>Dr. Yaqin Hu</b>                            |
| <a href="mailto:huy116@mcmaster.ca">huy116@mcmaster.ca</a>   | <a href="mailto:huy116@mcmaster.ca">huy116@mcmaster.ca</a>   | <a href="mailto:huy116@mcmaster.ca">huy116@mcmaster.ca</a>   |
| Office: RJC 217C   | Office: RJC 217C   | Office: RJC 217C   |
| Office Hours:<br>Tuesday 11:30AM-1:00PM<br>or by appointment | Office Hours:<br>Tuesday 11:30AM-1:00PM<br>or by appointment | Office Hours:<br>Tuesday 11:30AM-1:00PM<br>or by appointment |
| Tel: TBA   | Tel: TBA   | Tel: TBA   |

|                       |
|-----------------------|
| Teaching Assistant(s) |
| <b>Name: TBA</b>      |
| Email: TBA            |
| Office: TBA           |
| Office Hours: TBA     |
| Tel: TBA              |

ALL course-related announcements and materials are posted on A610 course website in Avenue.

**Course website in Avenue:** <https://avenue.mcmaster.ca/>

Course prerequisites: N/A; Course antirequisites: A650

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### ***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  |

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### ***COURSE DESCRIPTION***

This course introduces students to both financial and managerial accounting. It emphasizes the analysis and evaluation of accounting information from the perspective of investors, analysts, and managers in the processes of collecting and interpreting accounting information, managerial planning, and decision-making. The objective is to provide an overview of financial accounting, including basic accounting concepts and principles, the structure of financial statements, and financial statement analysis. The course also introduces the elements of managerial accounting and emphasizes the development and use of accounting information for internal decisions.

*McMaster MBA Course Description*

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### ***LEARNING OUTCOMES***

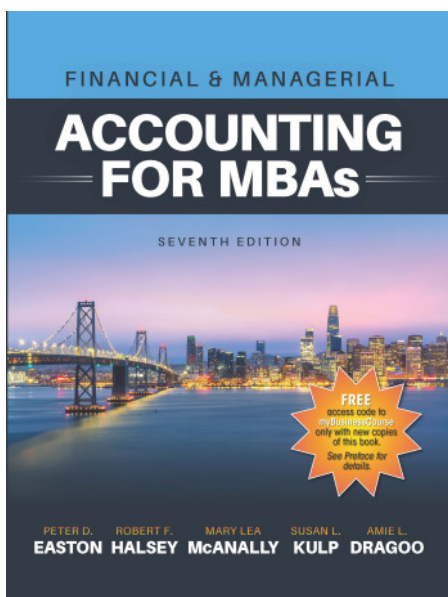
Upon successful completion of this course, students will be able to:

- Understand the fundamentals of financial accounting and external reporting
- Understand basic accounting concepts and principles
- Understand the structure of income statement, balance sheet, and statement of cash flows
- Analyze and evaluate accounting information from the perspective of investors
- Understand the fundamentals of managerial accounting and internal reporting
- Evaluate product costing for companies in the manufacturing industry
- Understand cost behavior

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## *COURSE MATERIALS AND READINGS*

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### **Required Textbook:**

#### **Financial & Managerial Accounting for MBAs**

Authors: Easton, Halsey, McAnally, Kulp, Dragoo

Edition: 7th Edition

Publisher: Cambridge Business Publishers

ISBN: 978-1-61853-621-1

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## *TEXTBOOK PURCHASE*

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**The Publisher has provided the following purchase options for the textbook, as of Jun 26, 2025.**

**Check the textbook website for any updates.**

Option 1. eBook – US\$140.00 (6 months)

Option 2. eBook – US\$165 (12 months)

Option 3. Printed Textbook – US\$260.00

Option 4. Used Textbook – prices can vary

Textbook website:

<https://mybusinesscourse.com/book/finman7e>

Textbook purchase website:

<https://mybusinesscourse.com/book/finman7e#purchase>

**Access to myBusinessCourse:** Students who purchase a new printed textbook or a new eBook may receive an access code to *myBusinessCourse* with the purchase. The access code offers various online resources from the publisher, which you can use as supplementary learning materials. However, the registration for *myBusinessCourse* and any materials provided in *myBusinessCourse* are ***NOT*** required for A610. Therefore, a used textbook of the same edition without the access code is an option for students. Note that all required course materials, including lecture slides, announcements, quizzes, and assignments, are available on A610 course website in Avenue (<https://avenue.mcmaster.ca/>)

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## *EVALUATION*

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Your final grade will be calculated as follows:

|                  |             |
|------------------|-------------|
| Quiz 1           | 8%          |
| Quiz 2           | 8%          |
| Quiz 3           | 8%          |
| Quiz 4           | 8%          |
| Quiz 5           | 8%          |
| Mini-Case Report | 5%          |
| GRIT Week        | 5%          |
| Participation    | 5%          |
| Final Exam       | 45%         |
| <b>Total</b>     | <b>100%</b> |

NOTE: The use of a McMaster Standard Calculator is allowed during examinations in this course. See the calculator policy at the following URL: <https://registrar.mcmaster.ca/exams-grades/exams/#tab-10>

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## *GRADE CONVERSION CHART*

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At the end of the course your overall percentage grade will be converted to your letter grade in accordance with the following conversion scheme.

| <b>Letter Grade</b> | <b>Percent</b> | <b>Points</b> |
|---------------------|----------------|---------------|
| 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             |

### **Re-grading Policy**

Re-grading requests are reserved for grading errors, not for partial credit disputes. Grading error example: The answer is 4, you wrote 4, and your answer was erroneously marked wrong. Any re-grading request must be submitted via email to the instructor by the student within three business days of the date after the solutions of a quiz or an exam are posted.

### **Overall Course Grade Policy**

Raw scores on individual deliverables do not directly translate into a specific course letter grade. Course letter grades are calculated at the end of the course by applying the appropriate weights to each deliverable, and then applying a curve that satisfies the following MBA program policy:

*In alignment with the standards set forth by the DeGroote School of Business Committee of Instruction and the Dean's Advisory Council, the grading criteria for MBA required and elective courses must fall within the range of **B+/A-**. Courses that fall outside this range will be curved to this range. This indicates a level of achievement reflecting strong understanding and application of course material.*

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## ***COURSE DELIVERABLES***

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### ***Online Quizzes (8% \* 5 quizzes = 40%)***

- (1) Quizzes are accessible in Avenue. The quiz availability dates are in the table below and marked in course schedule at the end of this document. No change of these dates will be made for an individual student. The wide window of availability of each quiz is provided to accommodate any professional and personal commitments that you have during the term.

| <i><b>Quiz</b></i> | <i><b>Content</b></i> | <i><b>Quiz Availability Dates</b></i> |                        |
|--------------------|-----------------------|---------------------------------------|------------------------|
|                    |                       | <i><b>Start Date</b></i>              | <i><b>End Date</b></i> |
| Quiz 1 (8%)        | Module 1 and 2        | Sept. 16 @ 7:00PM                     | Sept. 20 @ 11:59PM     |
| Quiz 2 (8%)        | Module 3 and 5        | Oct. 07 @ 7:00PM                      | Oct. 11 @ 11:59PM      |
| Quiz 3 (8%)        | Module 6 and 7        | Oct. 28 @ 7:00PM                      | Nov. 01 @ 11:59PM      |
| Quiz 4 (8%)        | Module 8 and 11       | Nov. 11 @ 7:00PM                      | Nov. 15 @ 11:59PM      |
| Quiz 5 (8%)        | Module 14 and 18      | Nov. 25 @ 7:00PM                      | Nov. 29 @ 11:59PM      |

- (2) **Each quiz is open book, open notes, and open internet.** Students can talk to and work with others and/or work individually. There are various benefits from studying and working together. However, each quiz submission must be **individual**. Each student must individually log into Avenue to take and submit each quiz.
- (3) **Each quiz is timed (2 hours) and allows only one attempt.** Once a student launches the quiz, the timer in Avenue starts and you have 2 consecutive hours to complete it. When the time limit of 2 hours expires (i.e., when the timer reaches zero), your answers will be automatically saved and submitted. Each quiz is designed to take 40-50 minutes to finish. A longer time of 2 hours is allowed in case students need more time to work in groups. Students with academic accommodations can have extended quiz time based on their SAS letters. However, the quiz availability window (start and end dates, as shown in the above table) cannot be changed.
- (4) **Quiz questions are shuffled. One question is shown per page.** Two students taking a quiz at the same time are likely to receive questions in a different order and cannot just copy each other. Each quiz is automatically graded so you receive feedback in a timely manner. Solutions to quizzes are available after the quiz availability end date.
- (5) **Note that the quiz end date/time is “hard stop” in Avenue.** If you prefer to have 2 hours to finish the quiz, the latest time to start each quiz is 9:59PM on the quiz end date. For example, the latest time to start a quiz is 9:59PM to have at least 2 hours to finish the quiz. If you start the quiz at 11:00PM on the quiz end date, you have 59 minutes to finish the quiz.
- (6) **No make-up quiz is offered. Please plan accordingly.** Due to the wide window (4 days) that each quiz is available and the generous quiz time (2 hours) that students can finish each quiz, no make-up quiz will be offered in any circumstances. Do not request a make-up quiz. The weight of any missed quiz is automatically shifted to the final exam. If a student misses one quiz, the final exam will account for 53% instead of 45%. If a student misses all five quizzes, the final exam will account for 85% instead of 45%.

### ***Final Exam (45%)***

There is one **closed-book, in-person, and cumulative** final exam on **(date & location TBA)**, that accounts for 45% of the final grade. Several versions of the exam will be randomly generated and distributed to students. The final exam is an individual work, and students should finish the exam on their own.

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***COURSE DELIVERABLES, CONTINUED***

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***Mini-Case Report (5%)***

Mini-Case Report is an **individual** work. Students can talk to and work with others or work individually. However, the submission must be individual. Each student must individually log into Avenue and submit each component of the mini-case report on the due dates in the table below. The detailed instructions will be posted in Avenue. Failure to submit either of the two required components (on Sept. 30 and Nov. 22, as indicated below) will result in an overall **zero** grade for the mini-case report.

| Components  | Instructions Available<br>in Avenue | Due Date                |
|---|-------------------------------------|-------------------------|
| Mini-Case Report Part I:<br>Obtain Financial Information      | Sept. 16 @ 7:00PM                   | Sept. 30 @ 11:59PM      |
| Mini-Case Report Part II:<br>Financial Statement Analysis I   | Oct. 07 @ 7:00PM                    | Submission not required |
| Mini-Case Report Part III:<br>Financial Statement Analysis II | Oct. 07 @ 7:00PM                    | Submission not required |
| Mini-Case Report Part IV:<br>A <b>One-page</b> Case Report    | Oct. 07 @ 7:00PM                    | Nov. 22 @ 11:59PM       |

***GRIT Week (5%)***

Due Oct. 17 @ 11:59PM in Avenue. Detailed information on the **GRIT Week (Accounting)** will be distributed in the GRIT Week by the MBA program office. The weights of the Mini-case Report and GRIT Week, if not submitted before the deadline, will NOT be shifted to the final exam. Missed work will receive a grade of zero.

### *Participation (5%)*

- Top Hat will be used in each lecture to record attendance. It is required by the MBA program office.
- Top Hat participation grades will be available in your Top Hat account after each lecture. It is the student's responsibility to make sure the Top Hat attendances after each lecture are correct. If a student is in the lecture and misses a check-in, the student should inform the professor via email about missing the check-in on the SAME day of the lecture. NO change will be accepted after.

If a student plans to miss a lecture, the following policy applies.

- Use the online form (link below) to report absence **BEFORE** missing a class for any legitimate reasons defined by the MBA office. Do not email or send any documents to your professor. However, all related documents should be available upon request by the MBA office before the overall course grades are finalized.
- If missing class(es) without legitimate reasons, the following policy applies:  
If a student misses one class, the student loses 2% and receives a participation grade of 3%. The student loses another 2% for missing a second class, and another 1% for missing a third class. If a student misses 3 classes, the student receives a participation grade of 0 (zero) by losing all 5% (i.e., 2%+2%+1%). If a student continues to miss classes after missing 3 classes, more grades can be deducted from the final exam at the discretion of the instructor or the MBA office. The name of the student missing a class will be reported to the MBA office as required by the MBA program policy.

The weights of any missed lectures will NOT be shifted to the final exam. There is no make-up for missing lecture grades.

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### *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.

Instructors are encouraged to conduct an informal course review with students by Week #4 to allow time for modifications in curriculum delivery. Instructors should provide evaluation feedback for at least 10% of the final grade to students prior to Week #8 in the term.

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### *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](http://www.mcmaster.ca/academicintegrity)



Students are responsible for being aware of and demonstrating behaviour that is honest and ethical in their academic work. Such behaviour includes:

- following the expectations articulated by instructors for referencing sources of information and for group work;
- asking for clarification of expectations as necessary;
- identifying testing situations that may allow copying;
- preventing their work from being used by others (e.g., protecting access to computer files); and adhering to the principles of academic integrity when conducting and reporting research.

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### ***AUTHENTICITY/PLAGIARISM DETECTION***

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***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](http://www.mcmaster.ca/academicintegrity).

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### ***COURSES WITH AN ON-LINE ELEMENT***

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***All courses*** use some online 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.

Students may be required to use the Respondus LockDown Browser and Respondus Monitor. The Respondus LockDown Browser is a downloadable program that allows a student to take an Avenue to Learn quiz in a secure environment. Quizzes can be set to use LockDown Browser or LockDown Browser.

For more details about McMaster's use of Respondus Lockdown Browser please go to <https://avenuehelp.mcmaster.ca/exec/respondus-lockdown-browser-and-respondus-monitor/>

The available information is dependent on the technology used. Continuation in a course that uses online 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.

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### ***ONLINE PROCTORING***

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**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.



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## ***CONDUCT EXPECTATIONS***

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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.

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## ***ATTENDANCE***

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Arriving late or missing class disrupts the learning experience for both you and your peers. Punctuality and attendance are crucial to maintaining a respectful, professional, and productive environment for everyone, including our faculty. Attendance will be recorded in each class to help identify students who may be at risk or in need of additional support.

Instructors will be using Top Hat to capture attendance in their classes. Attendance is recorded by submitting a unique 4-digit code displayed in your physical classroom using your personal device.

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## ***MISSED ACADEMIC WORK***

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**Policies about missed work that are specific to A610 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***

Please do not use the online [McMaster Student Absence Form \(MSAF\)](#) as this is for Undergraduate students only. The MBA program will not accept an MSAF.

When students miss regularly scheduled term work which contributes 10% or more to the final grade, for legitimate reasons as determined by the Student Experience – Academic Office (SEAO), the activity necessary to compensate for the missed work will be determined by the course instructor. The compensatory activities assigned will vary with the nature of the course and the missed requirement. They include, but are not restricted to, an alternative assignment, a rescheduled midterm exam, or re-weighting the marks for the missed component to other mark components. Documentation explaining such missed work must be provided to the SEAO within five (5) working days of the scheduled date for completion of the work.

Acceptable reasons for missed work, along with the [Petition for Missed Term Work](#) and the [MBA Student McMaster University Student Health Certificate](#), can be found on the DeGroote MBA Student website ([mbastudent.degroote.mcmaster.ca](http://mbastudent.degroote.mcmaster.ca)). Please direct any questions about acceptable documentation to the MBA Academic Advisors ([askmba@mcmaster.ca](mailto:askmba@mcmaster.ca)).

University policy states that a student may submit a maximum of three (3) Petition for Missed Term Work per academic year, after which the student must meet with the Director of the program. If term work is missed without an approved reason, students will receive a grade of zero (0) for that component.

### **Missed Final Examinations**

Students must be available for the duration of the posted exam period regardless of their personal exam schedule. This is to ensure student availability throughout the entire exam period in the event that an exam must be rescheduled due to unforeseen circumstances (university closure, power outage, storm policy, etc.). A student who misses a final examination without valid reason will receive a mark of 0 on the examination.

Students who have missed a final exam for a valid reason can apply to the SEAO to write a deferred examination by submitting an [Application for Deferring a Final Exam](#) with supporting documentation. The application must be made within five days of the scheduled exam.

The [Application for Deferring a Final Exam](#) and the [MBA Student McMaster University Student Health Certificate](#) can be found on the DeGroote MBA Current Student website ([mbastudent.degroote.mcmaster.ca](http://mbastudent.degroote.mcmaster.ca))

Deferred examination privileges, if granted, are normally satisfied during the examination period at the end of the following semester. In select cases, the deferred examination may be written at a time facilitated by the SEAO and agreed to by the course instructor.

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

If there is any update on the missed academic work policy during the course, we will follow the changes required by MBA program.

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## ***ACADEMIC ACCOMMODATION OF STUDENTS WITH DISABILITIES***

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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>

### ***Use of Test Accommodations at McMaster University Burlington Campus Ron Joyce Centre***

Whereas Student Accessibility Services (SAS), on Main Campus, determines all MBA student accommodations, the MBA Faculty Office manages the coordination of accommodations for tests, midterms, and exams at the Ron Joyce Centre in Burlington.

### **Process for Students**

- Students must activate their accommodation(s) (e.g., extra-time, memory aid, etc.) for each upcoming test, midterm, or exam, at least two weeks in advance. Students can do this by emailing their Instructor and the DeGroote MBA SAS scheduling office at [DSBSAS@mcmaster.ca](mailto:DSBSAS@mcmaster.ca). If a student cannot meet this deadline, they should contact [DSBSAS@mcmaster.ca](mailto:DSBSAS@mcmaster.ca) to discuss alternative arrangements. The program is committed to exploring flexibilities where possible to support students.

- All tests, midterms, and exams are booked synchronously with the class's start time. Any deviations from the start time (e.g. start earlier than the class to enable completion at the same end time) requires a discussion with their instructor on protocol at the time of accommodation activation.
- Students will leverage the accommodation (e.g., extra-time, memory aid, etc.), in a designated testing room. Rooms will be booked according to the student's SAS accommodation. Unless the accommodation states otherwise, students should expect that they will be writing in a room with other students. One or more invigilators will always be in the room.
- Following the request to activate the accommodation(s), dsbsas@mcmaster.ca will reach out to the student with their test, midterm, or exam details, including the date, time, and room number. As there may be other students writing tests in the room, we ask that students enter the room quietly and leave all personal items at the front of the room.

All policies and procedures, including restroom access, how extra-time is allocated for assessments under Universal Design, and the submission of memory aids in advance, are consistent with those of SAS on Main Campus. The only variance in procedure is communication around, and physical location of, assessment. There is not a dedicated testing space at RJC. Existing classrooms and lecture halls will be used for most testing. All SAS-approved accommodations will be honoured by our staff; however, core testing elements are not eliminated in alternative testing formats. Students should expect and plan for invigilation, incidental noise, and other potential distractions.

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

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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.

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### ***COPYRIGHT AND RECORDING***

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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.

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### ***POTENTIAL MODIFICATION TO THE COURSE***

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***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.

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### ***RESEARCH USING HUMAN SUBJECTS***

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#### ***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.

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### ***ACKNOWLEDGEMENT OF COURSE POLICIES***

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Your registration and continuous participation (e.g. on A2L, in the classroom, etc.) to the various learning activities of 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.

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### ***ARTIFICIAL INTELLIGENCE***

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Students may use generative AI throughout this course in whatever way enhances their learning; no special documentation or citation is required.

## BUSADMIN A610 FALL 2025 COURSE SCHEDULE

| WEEK   | COHORT | DATE                 | CONTENT   | PRACTICE<br>IN TEXTBOOK                                   |
|--|--------|----------------------|---|---|
| Part I. An Introduction of Accounting Fundamentals                 |        |                      |   |   |
| 1  | C02    | Sept. 08             | <b>Lecture:</b> Syllabus/course outline, and<br>Module 1. <i>Financial Accounting for MBAs</i><br><br><b>All mini-case studies will be available on lecture slides.</b> | Practice Questions<br>are available on<br>lecture slides. |
|  | C03    | Sept. 08             |   |   |
|  | C01    | Sept. 09             |   |   |
| 2  | C02    | Sept. 15             | <b>Lecture:</b> Module 2. <i>Introducing Financial Statements</i>   |   |
|  | C03    | Sept. 15             |   |   |
|  | C01    | Sept. 16             |   |   |
| Part II. Preparing, Analyzing, and Applying Accounting Information |        |                      |   |   |
| 3  | C02    | Sept. 22             | <b>Lecture:</b> Module 3. <i>Transactions, Adjustments, and Financial Statements</i>  |   |
|  | C03    | Sept. 22             |   |   |
|  | C01    | Sept. 23             |   |   |
| 4  |        | Sept. 29<br>Sept. 30 | Sept. 30 National Day for Truth and Reconciliation<br>(No Classes)<br>Sept. 29 A610 Classes Cancelled   |   |
| 5  | C02    | Oct. 06              | <b>Lecture:</b> Module 5. <i>Revenue, Receivables, and Operating Expenses</i>   |   |
|  | C03    | Oct. 06              |   |   |
|  | C01    | Oct. 07              |   |   |
| 6  |        | Oct.<br>14-17        | Oct. 13 Thanksgiving (No Classes)<br>Oct. 14 – Oct. 17 GRIT Week<br><b>GRIT Week (Accounting) Due on Oct. 17 @ 11:59PM</b>  |   |

| WEEK   | COHORT | DATE    | CONTENT   | AFTER CLASS PRACTICE IN TEXTBOOK |
|--|--------|---------|---|----------------------------------|
| 7  | C02    | Oct. 20 | <b>Lecture:</b> Module 6<br><i>Inventory, Accounts Payables, and Long-term Assets</i> |                                  |
|  | C03    | Oct. 20 |   |                                  |
|  | C01    | Oct. 21 |   |                                  |
| 8  | C02    | Oct. 27 | <b>Lecture:</b><br>Module 7. <i>Current and Long-term Liabilities</i>                 |                                  |
|  | C03    | Oct. 27 |   |                                  |
|  | C01    | Oct. 28 |   |                                  |
| 9  | C02    | Nov. 03 | <b>Lecture:</b><br>Module 8. <i>Stock Transactions, Dividends and EPS</i>             |                                  |
|  | C03    | Nov. 03 |   |                                  |
|  | C01    | Nov. 04 |   |                                  |
| 10   | C02    | Nov. 10 | <b>Lecture:</b> Module 11. <i>Cash Flow</i>   |                                  |
|  | C03    | Nov. 10 |   |                                  |
|  | C01    | Nov. 11 |   |                                  |
| Part III. Financial Statement Analysis and Forecasting |        |         |   |                                  |
| 11   | C02    | Nov. 17 | <b>Lecture:</b><br>Module 12. <i>Financial Statement Forecasting</i>                  |                                  |
|  | C03    | Nov. 17 |   |                                  |
|  | C01    | Nov. 18 |   |                                  |

| WEEK   | COHORT | DATE    | CONTENT  | AFTER CLASS<br>PRACTICE<br>IN TEXTBOOK |
|--|--------|---------|--|--|
| Part IV. Managerial Accounting                               |        |         |  |  |
| 12   | C02    | Nov. 24 | <b>Lecture:</b><br>Module 14. <i>Use of Accounting Information (LO.1)</i><br>Module 18. <i>Product Costing: Job and Process Operations</i> |  |
|  | C03    | Nov. 24 |  |  |
|  | C01    | Nov. 25 |  |  |
| 13   | C02    | Dec. 01 | <b>Lecture:</b><br>Module 15. <i>Basic Cost Categories (LO.1)</i><br>Module 16. <i>CVP Analysis, and Final Exam Information</i>            |  |
|  | C03    | Dec. 01 |  |  |
|  | C01    | Dec. 02 |  |  |
| A610 Final Exam (40%)<br>Date and Time: TBA<br>Location: TBA |        |         |  |  |

\*NOTE: The MBA program reserves the right to change dates, deadlines, and methods and weight of assessment for courses in the case of unforeseen circumstances, such as the illness of the instructor, labor disruption, or academic integrity concerns. Course outline is subject to change at the instructor's discretion.

----- End of A610 Course Syllabus -----