

School of Administrative Studies  
Faculty of Liberal Arts & Professional Studies  
York University  
**GS/MSMG 6160 Course Outline  
Winter 2024**

**Accounting Theory and Conceptual Framework Applied Research**

---

**Course Information**

Section	Day/Time	Location	Start Date
Section M	Wednesday, 15:00-18:00	IBM center, TBD	Jan 10, 2024

**Course Website: TBD**

*(You are solely responsible for missing any information posted on course website or sent via broadcast emails.)*

**Instructor**

**Dr. Na Li, Assistant Professor of Accounting, School of Administrative Studies.**

Email address: [nali19@yorku.ca](mailto:nali19@yorku.ca)

**Office hour: Wednesday, 13:00-14:00.**

**Prerequisite**

Prerequisites: A statistics course that covers multiple regression techniques. *Students are personally responsible to ensure that they have the required prerequisites as stated in the course outline or in the course calendar. Students who do not have the prerequisites are at risk of being dropped from the course at any time during the course. The school will not be responsible for refunds resulting from students being dropped from a course due to a lack of the appropriate prerequisites.*

**Expanded Course Description**

This course provides a basis for the theoretical analysis of many fundamental problems and contemporary issues in the area of financial accounting and reporting. This is not a course about specific accounting rules. This course is “about accounting” as opposed to “in accounting.” It provides an appreciation for the development of theories and empirical research in the area of financial accounting and reporting.

**Course Learning Objectives**

The primary objective of this course is to increase students' awareness and understanding of contemporary financial accounting theories, and to provide students with useful conceptual tools to guide analysis and make decisions related to financial reporting in real business world. After the course, students are expected to

- Understand a set of financial accounting theories in a systematic way, and
- Relate these theories to financial reporting issues concerned by standard setters, scholars, and accounting practitioners.

This course emphasizes the development of communication, critical thinking, problem solving, and teamwork skills that help equip students with the capacity to successfully navigate financial accounting issues in a globalized economy.

### **Course Text / Readings**

- 1) William Scott & Patricia O'Brien, "Financial Accounting Theory," 8th Edition, Pearson Canada. (Do not use previous editions)
- 2) Selected readings: Additional readings will be posted on the course website.

### **Class Lectures:**

PowerPoint slides will be posted before each class for you to self-study assigned chapters before and after the lecture each week. More detailed information regarding the course will be discussed during the meeting of the 1<sup>st</sup> week.

### **Evaluation**

	Weight
Individual Participation	10%
Midterm Exam	30%
Group Project Presentation	30%
Term Project	30%
	100%

**Individual Participation:** This course encourages students to raise questions and make comments on materials taught in the course. Students could earn participation score through asking questions or making comments during/after the class and complete weekly questionnaire online. The grade will be based on both the quantity and quality of the participation.

**Midterm:** There are two timed and closed-book midterm exams. Details will be provided during the first week of class.

**Group Project Presentation:** Number of groups will be determined based on the enrollment at that time. Group members will be assigned on a random basis. Each group will be given a project, and you need to apply what you learned from the course to finish the project. Each group will be assigned to an academic accounting research article related to the theories or concepts discussed in the course. You are expected to prepare a 15-minutes presentation to discuss the article in class. Detailed instructions will be provided in the first week of class.

**Term Project:** At the end of the term, students are required to submit a research proposal which is worth 30% of total grade. The format and structure of the term project will be announced in the first class.

### **Plagiarism**

The work you submit should be your original work and reflect your own critical thinking. Plagiarism or any other forms of violation of academic honesty, once detected, will result in a grade of ZERO either for your individual grade component or for your course grade, depending on the nature of violation. At the same time, the student(s) will be reported to the Dean's Office to keep a written record. Note it's very easy for modern technology to detect plagiarism, no matter whether you are copying from your classmates or from other sources. The university has software designed for this purpose.

### Weekly Timetable

<b>Week</b>	<b>Date</b>	<b>Scott &amp; O'Brien, 8<sup>th</sup> Edition</b>	<b>Additional Readings</b>
1	Jan 10	Ch1	Will be posted on eClass
2	Jan 17	Ch 2&3	Will be posted on eClass
3	Jan 24	Ch 4	Will be posted on eClass
4	Jan 31	Ch5	Will be posted on eClass
5	Feb 7	Ch6	Will be posted on eClass
6	Feb. 14	Midterm Exam 1 (Ch 1 to Ch 6)	
	Feb 17-23	Reading week (no class)	
7	Feb. 28	Ch7 & 8	Will be posted on eClass
8	Mar 6	Ch 9&10	Will be posted on eClass
9	Mar 13	Ch 11	Will be posted on eClass
10	Mar 20	Ch 12&13	Will be posted on eClass
11	Mar 27	Group presentation	PPT slides submission by Mar. 26, 11:59pm, Turnitin on eClass
12	Apr 03	Midterm Exam 2 (Ch 7 to Ch 13)	
	During the Exam period	Term Project submission by Apr 10, 11:59pm, Turnitin on eClass.	

### **Intellectual property notice**

All materials prepared for GS/MSMG 6160 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, midterm 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.

### **Academic Accommodation for Students with Disabilities**

While all students are expected to satisfy the requirements of their program of study and to aspire to achieve excellence, the university recognizes that persons with disabilities may require reasonable accommodation to enable them to perform at their best. For more information about this policy, please refer to these guidelines and procedures: Academic Accommodation for Students with Disabilities at

<https://www.yorku.ca/gradstudies/students/current-students/regulations/general-information/>

The university encourages students with disabilities to register with Student Accessibility Services to discuss their accommodation needs as early as possible in the term. An Accessibility Counsellor will help you establish recommended academic accommodations, which will then need to be communicated to your course instructor(s) as necessary. Please let the course instructor(s) know as early as possible in the term if you anticipate requiring academic accommodation, so that your accommodation needs can be discussed and considered within the context of this course.

### **Student conduct**

Students, course instructors and staff have a joint responsibility to create and maintain a welcoming and inclusive learning environment. All students are expected to conduct themselves in accordance with the Code of Student Rights and Responsibilities. Whether online or in-person, students and course instructors are expected to cultivate and sustain a

professional relationship characterized by mutual respect and courtesy. In all classrooms, any disruptive and/or harassing behavior will not be tolerated. To ensure that you adhere to the rules of the virtual classroom, please review what counts as proper 'netiquette' (the basic rules for communicating with others in online spaces) by consulting the student guide to e-learning. If you experience an inappropriate online incident that makes you feel unsafe or uncomfortable, please contact your course instructor immediately.

Please respect the privacy of your peers and instructors. Never share private information about your peers and instructors without their permission. Remember, no aspect of your courses should be recorded or distributed without everyone's consent.

### **IMPORTANT COURSE INFORMATION FOR STUDENTS (Senate Policy)**

*All students are expected to familiarize themselves with the following information, available on the Senate Committee on Curriculum & Academic Standards webpage (see Reports, Initiatives, Documents) -*

*[http://www.yorku.ca/secretariat/senate\\_cte\\_main\\_pages/ccas.htm](http://www.yorku.ca/secretariat/senate_cte_main_pages/ccas.htm)*

- *York's Academic Honesty Policy and Procedures/Academic Integrity Website*
- *Ethics Review Process for research involving human participants*
- *Course requirement accommodation for students with disabilities, including physical, medical, systemic, learning and psychiatric disabilities*
- *Student Conduct Standards*
- *Religious Observance Accommodation*

**Academic Honesty:** The Faculty of Liberal Arts and Professional 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:

<https://www.yorku.ca/secretariat/policies/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/> .

**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 irrelevant 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 Faculty of Graduate Studies site at:

<https://www.yorku.ca/gradstudies/students/current-students/regulations/graduate-courses-and-grading/>.

**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>

### **Contingency Plan:**

#### 1) What happens if eClass is not available?

If you are experiencing technical issues with eClass, check to see if there are any updates about the status of the learning management platform. University Information Technology (UIT) will let you know if eClass is running smoothly (or not) on this eClass status webpage. If eClass is fully operational, then you may be experiencing an individual issue with the platform. Please write to [askit@yorku.ca](mailto:askit@yorku.ca) for technical assistance and support.

To minimize any disruptions to your learning if/when eClass is unavailable, consider the following tips:

- If you are learning asynchronously, your instructor will post course material as soon as possible. Once eClass is accessible, you can review the material at your earliest convenience.
- If your instructor/TA will be meeting with you on Zoom for synchronous classes, think about saving these Zoom links, whether for classes or office hours, into a document on your computer, laptop or mobile phone. You should be able to access these Zoom meetings even if eClass is completely unavailable.
- If a synchronous class needs to be cancelled because of a technical disruption, your instructor/TA will provide you with more details if there will be a make-up class.

#### 2) What happens if there is an emergency transition from in-person to remote teaching due to new public health restrictions?

In the event that there are new COVID-related public health restrictions, we may not be able to continue to meet in-person and on campus for our classes. To help minimize any disruptions to your learning, here is a plan for how we will continue to meet remotely.

- The lecture/seminar/tutorial will continue to meet as scheduled through Zoom. Please use the Zoom link(s) posted on eClass to access our class.