

**School of Administrative Studies
Faculty of Liberal & Professional Studies
York University
Summer 2019 Course Outline
AP/ADMS 3585 3.0 Intermediate Accounting I**

Course Director :	Sung S. Kwon, PH.D, MSB Professor of Accounting Course Coordinator and Director Chair, Audit Committee at SHINHAN Bank Canada
Section :	B
Course website:	
Date/Time:	Section B: Tuesday 7:00 pm to 10:00 pm
Location :	ACE 003
Instructor Office Hours:	Tuesday 3:50 pm to 4:50 pm; ATK 276
E-Mail Address :	adms3585@yorku.ca

Calendar Description

This course, in conjunction with AP/ADMS 3595 3.00, develops thorough knowledge and understanding of generally accepted accounting principles and financial statement analytical skills by examining various technical areas of financial accounting. Prerequisite: AP/ADMS 2500 3.00. Prior to Fall 2009 Prerequisite: AK/ADMS 2500 3.0. Course credit exclusion: AK/ADMS 3585 3.00.

Learning Outcomes

After completion of the course, apart from mastering the technical knowledge of the revenue and asset side of the financial statements, students should also

1. Understand the importance of ethics in the accounting profession and realize potential conflicts of interest that one may encounter in the profession.
2. Begin to learn how to see the inter-relationship between accounting issues, analyse them, and integrate the findings to draw reasonable conclusions.
3. Begin to learn the basics of case writing and communicate effectively.
4. Understand the importance of teamwork and learn how to develop work plans and resolve conflicts.

The students in this course are expected to achieve the following learning objectives through the completion of various assignments required for the course:

- ***Technical Competencies in Financial Reporting*** that include the role of financial reporting, the application of reporting frameworks, the reporting of routine and non-

routine transactions in different circumstances, and an understanding of the role of internal control, tax, and finance in financial reporting.

Relevant Course Activities: Midterm and Cumulative Final Examinations, the Class Discussion of Ungraded Homework Questions, Additional Sample Questions, Additional Illustrations, and Class Discussions of Accounting Theories/Concepts behind Accounting Numbers.

- ***Competencies in Professional and Ethical Behaviour*** that include their ability to act with honesty, integrity, credibility, self-confidence, and independence, while coping with ambiguity, conflicts of interest, and the need to protect the public interest.

Relevant Course Activities: Both Annual Report Assignments and Group-Based Case Project.

- ***Competencies in Problem-Solving and Decision-Making*** that include their strong analytical and problem-solving skills and their capacity for innovative and integrative thought, as well as their ability to both connect and dissect “parts” and “whole,” identify and manage priorities, and adopt a broad view to arrive at a recommended solution.

Relevant Course Activities: Annual Report Assignments that will require students to Analyze Real World Companies’ Financial Statements, Group-Based Case Project, Midterm and Cumulative Final Examinations, Ungraded Homework Questions, Additional Sample Questions, and Additional Illustrations.

- ***Competencies in Communication (both written and oral)*** that include their ability to communicate effectively through listening, understanding, speaking, and writing with clarity, and through the art of persuasion and negotiation.

Relevant Course Activities: Both Annual Report Assignments and Group-Based Case Project, Midterm and Cumulative Final Examinations, Active Participation in Class Discussions of Ungraded Homework Questions, Additional Sample Questions, Additional Illustrations, and Active Participation in Class Discussions of Accounting Theories/Concepts behind Accounting Numbers.

- ***Competencies in Self-Management*** that include their ability to manage their own performance, solicit feedback from others, reflect and act upon it to improve behavior, as well as recognize their limits and seek advice when needed.

Relevant Course Activities: Annual Report Assignments that will require students to Analyze Real World Companies’ Financial Statements and Group-Based Case Project.

- ***Competencies in Teamwork and Leadership*** that include their ability to work within, build, and lead teams.

Relevant Course Activities: Both Annual Report Assignments and Group-Based Case Project.

Textbook

Required

Intermediate Accounting, 12th Canadian Edition, Volume 1, By Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Irene M. Wiecek, and Bruce McConomy ISBN: 978-1-119-49633-5 (E-Pub); 978-1-119-49649-6 (LLPC) © 2019

Do not use previous editions

Recommended

Accounting recommendations, CPA Canada Standards and Guidance Collection, CPA Canada, available through eResources at York University library.

Optional

1. Student *Study Guide* to above text.
2. Publisher's Student Companion Website: www.wiley.com/canada/kieso
3. WileyPlus: for exercise practice - Class Section URLs:

Grade Components

	Weighting	Due Date	
Annual Report Assignments	5%	See Schedule	<i>RA 5.1, Hudson's Bay Company on p. 5-69</i>
Group-based Term Project	15%	See Schedule	See instructions below
Mid Term Exam	35%	June 16 (Sunday) 6:00-9:00 pm	Chapters 1-6, 8, and Appendices 5A & 6A
Final Exam	45%	Exam Period	3 Hours (Chapters 1-12, and Appendices 5A, 6A, and 7A)
Total	100%		

Annual Report Assignment 5%

There is one annual report assignment that is based on the text-book questions in RA 5.1 (p. 5-69) You will study the annual financial statements of well-known Canadian companies in order to answer the questions. Although the completion of the assignments is expected to be done on the group basis (the same as the term project group below), you can do it on the individual basis if you choose to do so. However, there will be no penalties or rewards for choosing one option over the other.

Group-based Term Project 15%

The group assignment will account for 15% of the total marks. The class will be divided into groups of 5-8 students based on the active enrolment at that time. Each group is expected to analyze an assigned case that deals with ethical issues, accounting fraud, and earnings management of a well-known corporation. Detailed guidelines will be provided in class. Peer evaluation may be conducted to ensure all members contribute equally to the assignment.

Therefore, it is strongly recommended that you study together with your team members, and that each student contributes to the group assignment.

There will be a seven page report, excluding figures, tables, appendices, and references, required for the term paper. The written report must be **typed, single sided, and 1.5 lines-spaced**. The following items and additional questions that will be provided later in the semester should be discussed in the term paper:

- Briefly discuss the situation in the case.
- Do some research on issues of the case and present additional information if necessary.
- Answer all the questions that will be posted on the course website as professionally as possible.
- Present your recommendations if applicable.

CASE

Jonas Heese, Krishna G. Palepu, H. David Sherman, and Monica Baraldi. “*Accounting for the iPhone Upgrade Program.*”

Product Number: **117020-PDF-ENG** (22 pages). List Price: \$4.25 USD.

All cases are available at: <https://cb.hbsp.harvard.edu/cbmp/pages/discipline/accounting>.

You are responsible for securing your own original case.

Each case report must be submitted *on the final exam date in the Summer 2019 semester*. **Email submission (except students in the Internet section) will be ignored and late assignments are not accepted. NO EXCEPTION.**

Class Participation Bonus Points (applicable only after the midterm exam) available only for regular section students

(5 maximum permissible points to be added to your *regular* final exam mark)

Although I do not take attendance in each class session, it is expected that every student attends almost all classes regularly because there is a high correlation between your performance in this course and your regular class attendance.

Since all the course materials have been posted on the course website, you may think that you can still do well in the exams, assignments, and the term project without attending the classes regularly. However, you still need to know how to effectively use the course materials through my additional handouts, listen to the reasons behind numbers, understand why certain concepts are more emphasized, and enjoy the opportunities to ask questions in class.

Therefore, I have reason to encourage your class participation.

I will pass around a blank sheet of paper to record the names of the students who are present at

the beginning of the second half of each class session. I will ask questions by clearly stating that the questions are for the bonus points. Whoever answers such a question correctly (with a rationale/justification) will get a bonus of 1 point. You can earn the bonus points up to 5 (max.) for the semester.

I also encourage you to prepare a paper name plate with your name on it and bring it to each class.

This bonus-points program only applies to regular/ordinary final exams, but it cannot be applied to deferred final exams due to the different nature of the deferred exam (e.g., a different exam in the format or coverage, prepared and administered by a different professor and in a different semester, etc.).

Examinations:35% midterm; 45% final

There is one midterm exam and one cumulative final exam. Both the midterm exam and the final exam last 3 hours and contain multiple-choice questions, comprehensive problems, and a case.

The final examination is comprehensive and covers the entire course. The final examination is scheduled during York's final examination period. Once set by the Registrar, the date, time and location of the final examination will be announced on the York University website at www.yorku.ca (click 'current students').

There are **no make-up exams or alternate sittings of the midterms**. If you are unable to attend because of illness, a signed Attending Physicians Statement (APS) is required. With a documented excused absence, you may transfer the weight of the midterm to the final examination. One caution – if you are ill and it is affecting your performance, do not write an exam; instead, go to a medical clinic and request a signed Attending Physicians Statement (APS). Please see Appendix A: Administrative Information for further details. *Under no circumstances is the result of an examination changed once it is written.*

Course Support

On Campus Tutorial schedule

<u>Date</u>	<u>Times</u>	<u>Location</u>	<u>Format</u>
May 25	10:00 am – 12:30 pm	DB 0006	
June 8	10:00 am – 12:30 pm	DB 0006	
July 6	10:00 am – 12:30 pm	DB 0006	
July 27	10:00 am – 12:30 pm	DB 0006	

Summary of Class Schedule

<u>WEEK</u>	<u>TOPIC</u>
Week 1: April 30	Chapter 1: Canadian Reporting Environment
Week 2: May 7	Chapter 2: Conceptual Framework
May 12	<i>Last day to enrol without permission; ADMS 3585 follows a strict policy of no late enrolment allowed after this date</i>
Week 3: May 14	Chapter 4 Reporting Financial Performance; Chapter 5 Financial Position and Cash Flows
Week 4: May 21	Chapter 5: Financial Position and Cash flows; Chapter 6: Revenue Recognition
Week 5: May 28	Chapter 6: Revenue Recognition
Week 6: June 4	Chapter 8: Inventory; <i>AR#1 (RA 5.1, Hudson's Bay Company on p. 5-69) Due</i>
June 16	<i>Midterm Exam 3 hours 6:00-9:00 pm</i>
Week 7: June 18	Chapter 7: Cash and Receivables
Week 8: June 25	Chapter 9: Investment
June 28	<i>Last day to drop without receiving a grade</i>
Week 9: July 2	Chapter 9: Investment
Week 10: July 9	Chapter 10: Acquisition of Property, Plant and Equipment
Week 11: July 16	Chapter 11: Amortization, Impairment, and Disposal
Week 12: July 23	Chapter 12: Intangible Assets and Goodwill
July 23	<i>Term Project Submission</i>

Detailed Class Schedule

Week 1: Canadian Reporting Environment (April 30)

Learning objectives:

1. Understand the role of financial accounting in the capital allocation process
2. Understand the relationship between financial reporting and information asymmetry
3. Understand the relationship between legislation, accounting scandals, financial engineering, and ethics
4. Understand standard setting in Canada
5. Distinguish between rules vs. principles based GAAP.

Readings: Kieso Chapter 1

Case discussion: CA1.3, CA1.4

Review Questions: None

Sample Multiple Choice Questions- Chapter 1

Week 2: Conceptual Framework (May 7)

Learning objectives:

1. Understand the objectives of financial reporting in relation to various stakeholders, their needs and potential conflicts/biases.
2. Understand qualitative characteristics of accounting information and elements
3. Understand what Recognition, Measurement, and Presentation mean in financial reporting
4. Learn the case approach based on the conceptual framework.

Readings: Kieso Chapter 2

Case discussion: CA2.2

Review Questions: E2.2, E2.3, E2.6, P2.5, P2.8

Sample Multiple Choice Questions- Chapter 2

Week 3: Financial Statements: Reporting Financial Performance and Financial Position (May 14)

Learning objectives:

1. Determine what defines high earnings quality
2. Understand the purpose, usefulness, and limitations of the Statement of Financial Position
3. Prepare the Statement of Income and Comprehensive Income, the Statement of Financial Position, the Statement of Retained Earnings, and the Statement of Changes in Equity in the format required by IFRS and ASPE
4. Evaluate accounting treatment for discontinued operations and assets held for sale
5. Calculate earnings per share in accordance with IFRS and ASPE.

6. Evaluates disclosure for changes in accounting policies, contingencies, contractual situations, subsequent events

Readings: Kieso Chapters 4 and 5

Case Discussion: IC4.2

Review Questions: E4.3, E4.12, E4.16, P4.4, P4.10, P4.13, P5.6

Sample Multiple Choice Questions- Chapter 4

Week 4: Financial Position and Cash Flows; Revenue Recognition (May 21)

Learning objectives:

1. Understand the purpose and usefulness of the Statement of Cash Flows
2. Prepare the Statement of Cash Flows: Indirect method
3. Calculate and interpret ratios
4. Evaluate treatment for revenue: recognition criteria, discrete vs. continuous earning process, multiple deliverables, gross vs. net revenue

Readings: Kieso Chapters 5 and 6, and Appendix 5A

Case Discussion: CA6.1

Review Questions: E5.14, E5.16, P5.8

Sample Multiple Choice Questions- Chapter 5

Week 5: Revenue Recognition (May 28)

Learning objectives:

1. Accounting for long term contracts in profitable, interim loss, and overall loss situations.

Readings: Kieso Chapter 6 and Appendix 6A

Review Questions: E6.1, E6.4, E6.5, E6.6, E6.7, E6.10, E6.14, E6.18, E6.23, E6.25, E6.28,
E6.32, E6.35, P6.2, P6.7, P6.9

Sample Multiple Choice Questions- Chapter 6

Week 6: Inventory (June 4)

Learning objectives:

1. Evaluate treatment for inventory transactions: definition and recognition, measurement, and disclosure.
2. Evaluate the impact of inventory errors on the accuracy of financial statements
3. Understand the differences and evaluate the appropriateness of the choice of cost formula.
4. Calculate and analyse inventory impairment loss: lower of cost and net realizable value
5. Understand accounting for other types of inventory excluded from the LCNRV rule (e.g. biological assets and agricultural produce at point of harvest)
6. Estimate inventory using the gross profit method

Readings: Kieso Chapter 8 and no appendix

Case Discussion: IC8.1

Review Questions: E8.1, E8.3, E8.7, E8-10, E8.17, E8.18, P8.1, P8.7, P8.10

AR#1 (RA 5.1, Hudson's Bay Company on p. 5-69) Due

Sample Multiple Choice Questions- Chapter 8

Common Midterm - Time: 6:00-9:00 pm on **Sunday, June 16, 2019**

Location: TBA

Midterm 1 (Chapters 1- 6, 8, and Appendices 5A & 6A)

Week 7: Cash and Receivables (June 18)

Learning objectives:

1. Evaluate treatment for cash and receivables: definition, recognition, measurement, and disclosure
2. Determine and analyse allowance for doubtful account balance and related bad debt expense account.
3. Determine note receivables balance using the effective interest and straight line method
4. Determine amounts to be recorded when notes are received for property, goods, or services
5. Evaluate appropriate treatment for sale of receivables with or without recourse, receivables securitization, and secured borrowings under ASPE and IFRS

Readings: Kieso Chapter 7 and Appendix 7A

Case Discussion: IC 7.1

Review Questions: E7.1, E7.5, E7.9, E7.17, E7.22, P7.2, P7.5, P7.6, P7.13, P7.17

Sample Multiple Choice Questions- Chapter 7

Week 8: Investment Part 1 Non-Strategic Investments (June 25)

Learning objectives:

1. Accurately determine and apply the appropriate measurement model (cost/amortized cost, FV-NI, FV-OCI) for non-strategic investments depending on the facts surrounding their acquisition.
2. Accurately calculate balances for the above investments using the effective interest and straight line method.
3. Accurately calculate any realized and unrealized gain or losses and the appropriate presentation.
4. Understand and interpret the implication of each measurement model as applied to the investments on decision making.

Readings: Kieso Chapter 9 and no appendix

Review Questions: E9.3, E9.5, E9.10, E9.11, E9.19, E9.20, E9.21

Week 9: Investment Part 2 Strategic Investments (July 2)

Learning objectives:

1. Accurately determine investments that fall into the categories of significant influence or control
2. Apply and understand the use of equity method
3. Comprehend the basic concept of consolidation
4. Interpret the implication of the equity method on decision making
5. Accurately recognize, measure, and disclose impairment loss on non-strategic and strategic investments
6. Comprehend the three levels of fair value input

Readings: Kieso Chapter 9

Case Discussion: CA 9.1

Review Questions: E9.22, E9.24, E9.25, P9-2, P9.14, P9.15

Sample Multiple Choice Questions- Chapter 9

Week 10: Acquisition of Property, Plant and Equipment (July 9)

Learning objectives:

1. Evaluate treatment for PPE: recognition criteria, measurement and disclosure
2. Understand and apply the concept of componentization
3. Understand specific cost elements: borrowing costs, dismantling and restoration costs
4. Understand and evaluate treatment for nonmonetary exchanges, contributed assets, and government assistance.
5. Accurately calculate year end balances using appropriate measurement model (cost, revaluation, fair value)
6. Evaluate appropriate treatment for costs incurred after acquisition

Readings: Kieso Chapter 10 and no appendix

Case Discussion: IC10.1

Review Questions: E10.9, E10.11, E10.13, E10.15, E10.19, E10.21, E10.22, E10.23, E10.27,
P10.4, P10.8, P10.10, P10.12

Sample Multiple Choice Questions- Chapter 10

Week 11: Amortization, Impairment, and Disposition (July 16)

Learning objectives:

1. Evaluate different depreciation policies and accurately calculate depreciation expense
2. Understand depletion of natural resources
3. Evaluate treatment for other depreciation issues: change in estimates and policy, partial year depreciation
4. Understand and apply different impairment models.
5. Understand and apply impairment models to asset groups and cash-generating units

6. Evaluate treatment for held for sale and derecognition of PPE

Readings: Kieso Chapter 11 and no appendix

Review Questions: E11.18, E11.19, E11.21, E11.26, P11.6, P11.14, P11.15

Sample Multiple Choice Questions- Chapter 11

Week 12: Goodwill and Other Intangible Assets (July 23)

Learning objectives:

1. Evaluate treatment for intangible assets: recognition, measurement, and disclosure
2. Evaluate treatment for research and development costs and impact on decision making
3. Understand and apply impairment models to intangibles assets
4. Evaluate treatment for goodwill: recognition, measurement, and disclosure.
5. Understand and apply impairment model to goodwill
6. Understand excess earnings approach and total-earnings approach to goodwill valuation (if time permits)

Readings: Kieso Chapter 12, Appendix 12A (if time permits)

Review Questions: E12.9, E12.17, E12.18, E12.20, E12.21, P12.1, P12.2

Sample Multiple Choice Questions- Chapter 12

***Final examination during York University's common exam period
Comprehensive (cumulative)***

PART II: ADMINISTRATIVE INFORMATION

ADMINISTRATIVE INFORMATION

The following contains answers to typical questions from students who attend this course. You should read it before submitting your personal inquiries to adms3585@yorku.ca. Your message will be returned if it has been addressed in the course syllabus.

ENROLMENT

Prerequisites

Students are personally responsible for ensuring that they have the necessary prerequisites. The School of Administrative Studies reserves the right to de-enrol any student when it is determined that a student has requested a course without having the necessary listed prerequisites. The School will not be responsible for refunds resulting from students being dropped from a course due to a lack of a prerequisite. Students with outstanding deferred exams in the prerequisite course **may not enrol** in this course.

Enrolment Deadline

If the course is full, a waiting list will be maintained with the Receptionist at 282 Atkinson. As vacancies occur, students are contacted in order on the list. **The Course Director is not involved in the registration process in any way and cannot assist you with this process.** Because of the high volume of material covered, no registration under any circumstances is permitted after the “last date to enrol without permission.” For Summer 2019, this date is May 12.

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WORKLOAD

Expect to spend **15-20 hours** on top of class time very week on this course, which include reading materials before class, studying for annual report assignments, practicing problems, and working on the group assignment.

Practice Problems

Solving practice problems is one of the best ways to understand class materials and prepare for exams. Selected practice problems will be assigned each week but not graded. These assigned practice problems should be considered as a **minimum**. The more exercises and problems you do the more comfortable you will be with questions on the exams. However, if there is a time conflict, I would rather you practice the assigned problems at least twice before the exam, than try more unassigned problems.

Solutions to practice problems will be posted on the course website each week with the posting of slides (i.e. 24 hours before class). Solutions to unassigned end-of-chapter problems will not be posted. If you would like to practice other problems, you can send an email to adms3585@yorku.ca with your attempted solution. Due to copyright request from the publisher, no solutions should be provided through electronic sources unless

attempted solutions are provided.

Videos of selected exercises and problems demonstration may also be posted on the course website.

CLASS SUPPORT

Tutorials

Scheduled Tutorial

On campus tutorials will be scheduled throughout the term (See tutorial schedule). TAs will be demonstrating problems as well as answering questions.

Email Tutorial

If you are unable to physically visit tutor, you can do so through email, which is available 24 hours, 7 days to you. You can normally expect to receive replies within 36 hours (except during weekends and holidays). The following three types of emails will be returned:

- Email without your signature of full name, student number, AND section number, as no one has the time to search databases to determine the name and section of e-mail writers
- Email with attachments. Any attachments should be cut and pasted into the email body, given the incidence of virus and worm transmission through email attachments.
- Queries such as "What is Exercise XX's solution?" will be returned to you, asking you to provide your own attempted solution.

It is also essential that the following e-mail protocol be observed:

- E-mail from your York E-mail Account (username@yorku.ca).
- Do not leave the subject line empty
- When replying with history, keep history SHORT!

COURSE WEBSITE

Access

The course website link is provided in Part I: Core Information of this syllabus. You can also access the website from the York Courses Web site page: <https://w2prod.sis.yorku.ca/Apps/WebObjects/cdm> or by going through the **Faculty of LAPS website** and drilling down to the Winter 2015 Courses link in ADMS.

Once navigating to the course Web site, you will view a common welcome page noting the calendar description, the course outline, and the Student Links page. This is a public access page and the course outline on this page is only an excerpt of the course syllabus. Please click on the moodle link to access the full version of course syllabus and all course materials. You should sign in with your Passport York account. ***Secured access to the Web sites is activated on the first day of term (usually later in the day).***

Computing Requirements

A multi-media computer with high-speed Internet connection and most recent versions of *Adobe Reader* is required. *Adobe Reader* is available by free download from www.adobe.com respectively. There are free computer labs on campus for registered students who do not possess these computing resources.

Computing Help

All computing issues should be directed to the Computing and Network Services (CNS). It has an extensive site on the Internet at: <http://www.cns.yorku.ca>. Contact them by phone (416) 736-5800, by E-mail helpdesk@yorku.ca or you may obtain assistance in person in the William Small Center.

EXAMINATIONS

Important Exam Information – MUST READ!!!

- 1) Supplementary reading assigned by course director is deemed examinable unless otherwise specified.
- 2) There are no practice exams for the midterm and final. However, assigned practice problems, class demonstration problems, and sample questions used in class provide excellent sample exam questions.
- 3) As a multi-section course, the midterm exams in ADMS 3585 are scheduled outside of class on weekends. You should not take this course if you are unable to attend these exams.
- 4) Midterm Exam results and case grades normally will be returned in two weeks after exam.
- 5) There is **no** deviation from this published grading scheme. A deviation represents a “deal” and in fairness such deal would have to be offered to every student. This is simply not possible in this course. The most common request is “If I do better on the final, can I count the midterm less?” The answer is no.... so plan on doing well on the midterm.
- 6) Final exam is scheduled by the York Registrar in the formal exam period between April 8-24. You should not book travel plans in this period.
- 7) Final course grades are released by the Registrar and not the instructor.
- 8) The course director reserves the right to adjust grades either up or down such that distributions conform to York University requirements for 3000 level courses.
- 9) Fire alarms and bomb scares are part of the academic landscape today. There is a well defined protocol on your exam instructions as to the conditions whereby an exam will be restarted or if marks are to be prorated.

Exam Conflicts

Exam conflicts are defined as having two or more exams scheduled at the same time on the same day or 3 exams in 24 hours. Back-to-back exams are not considered exam conflicts. Consult the York University website for official timetable information, and if you have exam conflicts, contact the course director to make alternate arrangements.

ABSENCE FROM EXAMS

MIDTERM EXAM

There are two types of absences from the examination:

- 1) Authorized

2) Unauthorized – you get zero on the exam

Authorized absences (Medical)

If you are unable to attend a midterm because of SEVERE illness, you must obtain a signed Attending Physicians Statement (APS). **Attending Physician's Statements** may be downloaded from http://www.registrar.yorku.ca/pdf/attend_physician_statement.pdf. Note that according to the School policy, just a doctor's note is no longer sufficient; you must submit an **APS where the doctor clearly indicates that you were incapacitated on the exam date.** *The APS* must be submitted **within ONE week from the missed midterm examination date** to ATK 282. **INSTRUCTORS WILL NOT ACCEPT APS IN CLASS. LATE SUBMISSION WILL NOT BE CONSIDERED.**

Adms3585 (please clearly mark Adms3585)
Administrative Studies Office,
Room 282, Atkinson Building
4700 Keele Street,
Toronto, ON M3J 1P3
Phone: (416) 736-5210
Fax: (416) 736-5963
Website: www.yorku.ca/laps/sas/

Regular Hours (September-April):

Monday- Thursday, 9:00am - 7:30pm
Friday, 9:30am - 4:30pm

Summer Hours (May-August):

Monday-Thursday, 9:00am - 7:30pm
Friday, 9:30am - 3:30pm

Important: Submitting your documents on time is not a guarantee that your request will be approved. For medical absence, if you do not seek medical appointment within a reasonable time frame AND the APS does not clearly indicate how you were incapacitated ON THE EXAM DATE, your request will be denied.

Authorized absences (Religious)

The University publishes a list of accredited religions. If you have a religious observance preventing attendance at an exam then submit appropriate documentation to get an authorized absence.

Authorized absences (Compassionate)

- 1) These should be cleared with your Course Director well ahead of the scheduled exam.
- 2) Attendance at weddings or funerals is an excused absence only for members of the immediate family or if you are in the wedding party.
- 3) Note that York does not normally consider inability to get off work as reason for excused absence. Your employer will have to give you a signed letter on letterhead to make such condition an excused absence
- 4) In all cases, whether it be wedding, bereavement or other compassionate grounds, your course director will

want to see some form of written documentation supporting the existence of the event.

FINAL EXAM:

Please note that a new system has been implemented to facilitate the processing of Deferred Standing Agreement Forms. In order to request a deferral of your final exam the following steps are required:

- 1) Download the DSA form from the Registrar's Office web site, complete it with all of your data and attach the documentation to support your request, keep these paper forms and documents with you;
- 2) Access the School of Administrative Studies DSA system by clicking on the link (<http://www.yorku.ca/laps/sas/links.html>) and (<http://myacademicrecord.students.yorku.ca/deferred-standing>). Look for "Status of Deferred Exam Requests" and login using your Passport York ID and password and complete the online form. Also, more detailed information on the deferred standing can be found at the link (<http://myacademicrecord.students.yorku.ca/deferred-standing>);
- 3) Once you have completed the online form, a ticket number will be issued, please copy that number in the top right corner of the paper version of the DSA form that you have already completed in step 1;
- 4) Bring the paper DSA form with supporting documentation (i.e. APS) to the main office of the School of Administrative Studies, room 282 Atkinson within one week from the date of your missed final examination;
- 5) Check the status of your request in the School of Administrative Studies DSA system, once approved make sure to take proper note of the location, date and time of the exam;
- 6) 48 hours before the scheduled exam check the School of Administrative Studies DSA system to confirm the location, time and date of your deferred exam. We also encourage you to check the DSA system again on the day of your exam for any last minute changes.

Final Exam Review/Reappraisal

Students may request to review final exam. Contact the Administrative office (Room 282 at Atkinson Building) to set up an appointment. With sufficient academic grounds, students may, request that a final grade in a course be reappraised. Non-academic grounds are not relevant for grade reappraisals; in such cases, students are advised to petition to their home Faculty. Students need to be aware that a request for a grade reappraisal may result in the original grade being raised, lowered or confirmed. For reappraisal procedures and information, please visit the Office of the Registrar site at: <http://www.registrar.yorku.ca/services/policies/grade.htm>

Academic Honesty

Cheating on exams and other forms of academic dishonesty are absolutely not acceptable. Any attempts of cheating will result in substantial penalties. Suspected breaches of academic honesty will be investigated and charges shall be laid if reasonable and probable grounds exist. Check the published regulations by York

University regarding cheating and other forms of academic dishonesty on the University website (see academic policies on the 'current students' page of www.yorku.ca). It is assumed that you have read and are familiar with these regulations.

Policy on Leaving the Classroom Early

You can leave the classroom early only during the break period. Since people who leave the classroom early disturb other students in concentrating on lecture presentations, it would be unfair to the students who want to avoid distractions as much as possible in their efforts to learn if I let this situation continue to develop. Furthermore, I have an obligation to maintain a quiet learning environment for all of my students as a course director and an educator. Any violation of this rule will result in one percent reduction of your final grade.

Sometimes, you may have to leave the classroom early due to emergencies or physical reasons. As long as you can provide me with an appropriate document explaining the circumstances later, you can get the lost point back.

Any person who has to leave early must sign a sign-up sheet.

FINAL NOTE

For any of your questions that are not addressed by the above description, please email to adms3585@yorku.ca. A teaching assistant will respond to your message within 72 hours (except during weekends and holidays). In case you do not receive a response in time, please email the professor through the email provided in the York University directory so the source of the communication problem may be investigated promptly.