

**School of Administrative Studies
Faculty of Liberal & Professional Studies
York University
Fall 2019 Course Outline Keele Campus
(As of August 14, 2019)
AP/ADMS 3585 3.0 Intermediate Financial Accounting I**

Course Director :	Liona Lai, CPA CA, PH.D
Course website:	Moodle
Date/Time/Location:	A: Friday 2:30pm to 5:30pm (Instructor: Alla Volodina) C: Friday 11:30am to 2:30pm (Instructor: Liona Lai) E: Internet section videos to be posted on Fridays evenings/Saturday mornings the latest (Instructor Liona Lai)
Instructors Office Hours:	Professor Liona Lai Fridays 10:15am to 11:15am ATK 212
Email:	For questions that you do not find appropriate for posting on the moodle forum, you may send them to the professor of your section: liona@yorku.ca (Section C and E) avolodina@schulich.yorku.ca (Section A)

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.
5. Learn to organize, analyze, and present simple accounting data using Excel.

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

Do not use previous editions, there is a new chapter in the 12th edition and many chapters have been updated significantly to reflect the current changes in accounting standards. Chapter 2, 3, and 9 contains the most significant changes.

WileyPlus course code – 716682 (Course name ADMS 3585 Fall 2019)

Recommended

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

Grade Components

	Weighting	Due Date	Notes
WileyPlus Assignment	10%	December 1	Completion only; Must complete 10 out of 12 for full marks.
Data Analytics Assignment	5%	November 10	
Group Case Assignment	15%	December 1	
Mid Term Exam	30%	Oct 25 6pm-9pm	3 Hours Coverage: Chapter 1-8, Appendix 5A, 6A
Final Exam	40%	Exam Period	3 Hours Coverage: Chapter 1-12, Appendix 5A, 6A All concepts comprehensive; Calculations from materials after midterm For those with midterm weight transferred approved: All concepts and calculations comprehensive
Total	100%		

WileyPlus Assignment 10%

There is one assignment per chapter, a total of 12 assignments. The purpose of the assignment is to make sure you understand the key concepts in each chapter. Marks are awarded based on completion only, i.e. no marks will be deducted for wrong answers. You should review each chapter before attempting each assignment so that you know which key concepts you have to spend more time to review. Additional 2% bonus points will be awarded to those who complete all 12 assignments.

WileyPlus Data Analytics Assignment 5%

This assignment will be completed in groups of 2. The purpose of the assignment is to help you get familiar with using excel to organize, analyze, and present simple accounting data. You will be required to work with raw accounts receivables data and estimate the allowance for doubtful account for year end, using facts provided.

Group Case 15%

In this group case assignment, you will form in groups of 5 to 6 people. The case will be based on an annual report of a company (to be posted on moodle). You will be analyzing the accounting policies and reporting choices about this company.

Exams: 30% midterm; 40% final

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

Course Support – Tutorial/Help desk

A TA will be present during the session to answer any exercise questions. If you have any specific requests for any questions to be demonstrated, you can post it on the Tutorial Forum and the TA will try his/her best to respond within 48 hours. The first tutorial will focus on difficult materials prior to the midterm exam and the second tutorial will focus on Chapter 9: Investments which many students find challenging. The final tutorial will focus on measurement issues on long lived tangible and intangible assets

On campus tutorial schedule

<u>Date</u>	<u>Times</u>	<u>Location</u>	<u>Format</u>
Saturday October 19	11am to 1pm	CLH J	1 hour problem demonstration 1 hour Q&A
Saturday Nov 16	11am to 1pm	CLH J	1 hour problem demonstration 1 hour Q&A
Sunday Dec 1	11am to 1pm	CLH J	1 hour problem demonstration 1 hour Q&A

Summary of Class Schedule

<u>Class</u>	<u>TOPIC</u>
Class 1: Sept 6	Chapter 1: Canadian Reporting Environment; Chapter 2: Conceptual Framework
Class 2: Sept 13	Chapter 2: Conceptual Framework; Chapter 4: Reporting Financial Performance
Class 3: Sept 20	Chapter 5 Financial Position and Cash Flows; Chapter 6 Revenue Recognition
Class 4: Sept 27	Chapter 6: Revenue Recognition
Class 5: Oct 4	Chapter 8: Inventory
Class 6: Oct 11	Chapter 3: Measurement (present value concepts)/ Chapter 7 Cash and Receivables
Class 7: Oct 25 6-9pm	Midterm Date Room (Section A: CLH C; Section C: CLH D; Section E: CLH G)
Class 8: Nov 1	Chapter 7: Cash and Receivables/ Chapter 9: Investment (Passive Investments)
Class 9: Nov 8	Chapter 9: Investment (Strategic Investments)
Class 10: Nov 15	Chapter 10, 11, 12 See Detailed Class Schedule
Class 11: Nov 22	Chapter 10, 11, 12 See Detailed Class Schedule
Class 12: Nov 29	Chapter 10, 11, 12 See Detailed Class Schedule

Detailed Class Schedule

Class 1:

Chapter 1: Canadian Reporting Environment

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 all pages

Case discussion: CA1.3, CA1.4, CA1.5

WileyPlus Questions: Capital Allocation BE1.1, Stakeholders and financial reporting needs BE1.2, Objectives of financial reporting BE1.3, Information asymmetry BE1.4, Information asymmetry BE1.5, Principles vs Rules based BE1.20

Chapter 2: Conceptual Framework

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

Readings: Kieso Chapter 2 p. 2-1 to 2-5

Class 2:

Chapter 2: Conceptual Framework (Continue from last class)

Learning objectives:

1. Understand what Recognition, Measurement, and Presentation mean in financial reporting
2. Learn the case approach based on the conceptual framework.

Readings: Kieso Chapter 2 p. 2-6 to 2-35

Case discussion: CA2-2

WileyPlus Questions: Qualitative Characteristics B2.2, Materiality 2.3, Foundational Principles 2.7, Assets 2.8, Liabilities 2.9, Elements of F/S E2.4, Foundational Principles 2.13

Review Questions: Qualitative Characteristics E 2-3, Foundational Principles E2-11, Accounting Decisions P2-5*, Investment decision and accounting information P2-8*

Chapter 4: Financial Statements: Reporting Financial Performance

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

Readings: Kieso Chapter 4, no appendix

WileyPlus Assignment: Earnings Quality BE4.5, Discontinued Operations BE4.9, Asset Held for Sale BE4.10, Weighted Average of Shares Outstanding BE4.19, Income Statement presentation and EPS E4.12, Statement of Changes in Equity E4.16,

Review Questions: E4-3(Discontinued Ops), E4-17(EPS), P4-2(Discontinued Ops), P4-13(Income Statement/Discontinued Ops)**

Class 3:

Chapter 5: Financial Position and Cash Flows

Learning objectives:

1. Prepare the Statement of Financial Position
2. Understand the purpose and usefulness of the Statement of Cash Flows
3. Prepare the Statement of Cash Flows: Indirect method
4. Calculate and interpret ratios

Readings: Kieso Chapter 5, Appendix 5A

WileyPlus Assignment: Statement of Financial Position Assets BE5.4, Statement of Financial Position Liabilities BE5.8, Shareholders' Equity BE5.10, SCF – operating section BE5.15, SCF – investing section BE5.18, SCF – financing section BE5.19

Review Questions: E5-14(Statement of Cash Flows), E5-16 a (Statement of Cash Flows), P5-5 (a&b), P5-7 b*, c, d, e(Statement of Financial Position, Statement of Cash Flows, Ratios)*

Chapter 6: Revenue Recognition

Learning objectives:

1. Evaluate treatment for revenue under IFRS 15: 5-step approach

2. Evaluate treatment for specific revenue recognition issue: right of return, repurchase agreements, bill and hold, principal-agent relationship, consignments, warranties, non-refundable upfront fees

Readings: Kieso Chapter 6 p. 6-1 to 6-35, 6-38 to 6-42

WileyPlus Assignment: Performance obligations E6.1, Transaction Price – variable consideration BE6.9, Transaction Price – right of return BE6.15, Allocation of Transaction Price BE6.20,

Review Questions: E6.3(Loyalty program), E6.5 (Warranties), E6.26 (Bill and Hold), E6.27(Principal Agent), E6-29(Consignment Sales), E6-18 (Allocate Transaction Price), P6-3 (IFRS 15)(tutorial), P6-4(IFRS 15)

Class 4: Revenue Recognition (continued)

Learning objectives:

1. Evaluate treatment for revenue under ASPE
2. Presentation and Disclosure requirements for revenue recognition (IFRS and ASPE)
3. Accounting for long term contracts in profitable, interim loss, and overall loss situations.

Readings: Kieso Chapter 6 p. 6-35 to 6-38, 6-42 to 6-59 (Appendix 6A)

Case Discussion: CA 6-1

WileyPlus Assignment: Earnings approach BE6.23 & BE6.24, Percentage of Completion and Completed Contract BE6.33, Zero-profit method BE6.34.

Review Questions: E6-23 (ASPE earnings approach), E6-32(long term contract- % completion & completed contract), P6.9 (long term contract - % completion and zero-profit)

Class 5: Inventory

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, no appendix

Case Discussion: IC8-1

WileyPlus Assignment: Physical Inventory BE8.8, Perpetual vs. periodic inventory system BE8.9, Inventory error BE8.11, Inventory formula BE8.15 & BE8.17, LC&NRV BE 8.16, Gross profit method BE8.22.

Review Questions: E8-3(Inventoriable costs), E8-7(Inventory errors)*, E8-10*(Inventory errors), E8-17*(cost formula - periodic), E8-18(cost formula – perpetual), P8-10*(Gross Profit method), P8-12 (LCNRV)*

Class 6: Measurement – Present value concepts

Learning objectives:

1. Apply present value concepts in measuring financial instruments.

Readings: Kieso Chapter 7 p. 3-13 to 3-27

WileyPlus Assignment: BE3.16, E3.4, E3.7

Cash and Receivables

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

Case Discussion: IC 7-1

WileyPlus Assignment: Reporting Cash BE7.3, AFDA BE7.7, Notes Receivables BE7.12, Sale/Transfer of Receivables BE7.15&16

Review Questions:, E7-5(Various), E7-9(Bad debts), E7-11 (Notes receivable), E7-14(Notes receivable), E7-17(Transfer of A/R), P7-2(Bad debts)*, P7-5(Bad debts)*, P7-6(Bad debts), P7-13(Transfer of A/R, Ratios)**

Class 7: Midterm Exam

Class 8:

Chapter 9: Investment Part 1 Non-Strategic Investments

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 p.9-3 to 9-26

WileyPlus Assignment: Calculation of different incomes BE4.8, Types of investment BE9.1, Amortized cost- bond BE9.4, FVNI- bond BE9.10, FVOCI – equity BE9.12, FVOCI – bond BE9.14

Review Questions: E9.5*(FVNI Bonds), E9.10*(FVNI FVOCI Equity), E9.11*(FVNI FVOCI Equity), E9.18(Cost, FVNI FVOCI), P9.2*(FVNI Bonds and Equity), P9.7*(FVOCI bonds), P9.13*, (FVOCI equity)

Class 9:

Chapter 9: Investment Part 2 Strategic Investments

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, p.9-26 to 9-48, Chapter 3 p. 3-2 to 3-13

Case Discussion: CA 9-1

WileyPlus Assignment: Impairment BE9.20 & BE9.21, Strategic investments BE9.24 & BE9.25

Review Questions: E9.19*(Impairment equities), E9.20(Impairment bonds), E9.24*(FVOCI vs Equity), E9-25*(Long term equity-Equity method, impairment), P9-15*(FVOCI, Equity method, IFRS, ASPE)

Class 10 through Class 12

Starting this class, we will be going through Chapter 10, 11, and 12 simultaneously. In the first class, we will study the criteria for PPE, Investment Properties, Biological Assets, Intangibles, and Goodwill. Then, we will go through the measurement models and depreciation methods of these assets. In the second class, we will go into details of issues surrounding the initial recognition of these assets and study different impairment models. In the last class, we will study costs incurred after acquisition and disposals of long-lived assets.

Chapter 10: Acquisition of Property, Plant and Equipment

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

Chapter 11: Amortization, Impairment, and Disposition

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

Chapter 12: Goodwill and Other Intangible Assets

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

Class 10

Readings:

On criteria: Kieso Chapter 10, p. 10-4 to 10-6 (general PPE), p. 10-21 to 10-22 (Investment properties, natural resource properties, biological assets); Chapter 12 p. 12-3 to 12-6 (Intangibles and goodwill)

On measurement model: Kieso Chapter 10, p. 10-23 to 10-28, 10-42 to 10-43 Chapter 12, 12-12 to 12-15

On depreciation: Kieso, Chapter 11, p. 11-4 to 11-19

Wiley Plus Assignment: BE10.2 Componentization, BE10.18 Revaluation – PPE, BE12.2 Intangibles criteria, E11.7 Depreciation, E11.14 Depletion

Review Questions: E10-23(FV vs Cost), E10-25 (Revaluation - PPE), , P10-11(Revaluation - PPE), P12-7 (Revaluation -Intangibles), E11.16 Depreciation – change in estimate, P10.12 (Investment Properties)*

Class 11

Readings:

On initial recognition: Chapter 10 p. 10-6 to 10-22; Chapter 12 p. 12-6 to 12-12, 12-16 to 12-21, p. 12-24 to 27

On Impairment: Chapter 11 p. 11-19 to 11-27; Chapter 12 p. 12-21 to 12-24; p. 12-27 to 12-30

WileyPlus Assignment: BE10.4 Self constructed asset, BE10.6 Calculate purchase price, BE10.11 Non-monetary exchange, BE10.14 Government assistance, BE12.9 R&D, BE12.16 Intangibles impairment, BE12.19 Goodwill, BE12.20 Goodwill impairment

Review Questions: E10.9(Acquisition cost of realty), E10.13*(Equipment purchase), P12.1*(Various costs), E12.9*(R&D), E12-20*(Goodwill), E10.21*(Government assistance), P10-9(Non-monetary Exchange), E10.22*(Biological assets), E11.19*(Impairment cost recovery - PPE), E11.21*(Impairment both models - PPE), E12.17(Impairment- Intangibles), E12-18*(Impairment-Intangibles), E12.21*(Goodwill Impairment), P11.14*(Impairment-PPE)*

Class 12

Readings:

On costs after acquisition: Chapter 10 p. 10-29 to 10-34

On derecognition: Chapter 11 p. 11-27 to 11-30

WileyPlus Assignment: BE10.21 PPE Subsequent costs, BE10.22 Replacement, BE11.18 Held for sale, BE11.19 Disposal, BE12.6 Patent subsequent costs

Review Questions: E10.28 (Subsequent cost – PPE), P12.5 (Subsequent costs – intangibles), E11-26(Disposal of Assets), P11-6*(Disposal, Other adjustments) , P11-15(Disposal of Assets),*

Case Discussion: IC 6-1, IC 10-1

Review questions with a * are questions that video solutions are available on the moodle website

PART II: ADMINISTRATIVE INFORMATION

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 date”. For Fall 2019, this date is **September 17.**

WORKLOAD

Expect to spend **10-15 hours** on top of class time every week on this course, which include reading materials before class, completing assignments, practising problems, and working on the group assignment.

Review Questions

Solutions to review questions will be made available either on moodle or through WileyPlus. Solutions to unassigned end-of-chapter problems will not be posted. If you would like to practise other problems, you can show your attempt on the moodle tutorial forum and the TA will reply with the solution. Due to copyright request from the publisher, no solutions should be provided through electronic sources unless attempted solutions are provided.

COURSE WEBSITE

Access

The course is available through your moodle website. All materials, including slides, problem solutions, class announcements, and assignment details are posted on the course website.

Make sure you have a valid Passport York account.

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

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 in advance.

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. You must submit an **APS where the doctor clearly indicates that you were incapacitated on the exam date and have examined you.**

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 support that 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. **All religious absences must be approved by the instructor before the exam date.**

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:

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 (<https://sas-app.laps.yorku.ca/>). Look for “Status of Deferred Exam Requests” and login using your Passport York ID and password and complete the online form.

Deferred exam for ADMS 3585 will likely be held in the last few days of the 2019 Fall official final exam period. This is to be confirmed once the term has started.

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 consult the website of the Office of the Registrar.

Academic Honesty

Cheating on exams and other forms of academic dishonesty are unacceptable. 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.