

**School of Administrative Studies
Faculty of Liberal & Professional Studies
York University
Winter 2020 Course Outline – All sections
AP/ADMS 3585 3.0 Intermediate Financial Accounting I**

| Section | Day | Time | Location | Instructor | Email |
|---------|-------|-------------|-------------|-----------------------|---|
| M | Thurs | 2:30-5:30pm | ACE 005 | Douglas Kong | dougekong@yorku.ca dougekong01@gmail.com |
| N | Thurs | 7-10pm | ACE 003 | Douglas Kong | dougekong@yorku.ca dougekong01@gmail.com |
| X | Wed | 9 am-12 pm | LMP C101 | Alla Volodina | AVolodina@schulich.yorku.ca |
| Z | Wed | 1 – 4 pm | LMP C101 | Alla Volodina | AVolodina@schulich.yorku.ca |
| | | | | Teaching Assistant | Adms3585@yorku.ca |

NOTE: While there are mechanisms for transferring the weight of exams missed as authorized absences, there is no possibility of transferring the weight of assignments to exams or vice versa. You cannot claim illness as reason for non-submission on time; **assignments do not allow late submission.** Internet students are always welcome to attend one of the on campus classes.

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.

Textbook Required

Intermediate Accounting, 12th Canadian Edition, Volume 1, By Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Nicola M. Young, 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.

Recommended

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

Grade Components

| | Weighting | Due Date | Notes |
|---------------------|-------------|---|---|
| On Line Assignments | 10% | See Schedule | |
| Group Assignment | 20% | March 24 | See instructions below |
| Mid Term Exam | 30% | February 22 (Saturday) 7-10 pm CLH-A – Lecture M CLH-B – Lecture N CLH-C – Lecture X/Z | 3 Hours Coverage: Chapter 1-6, 8, exclude Chapter 3 |
| Final Exam | 40% | Exam Period | 3 Hours Coverage: Chapter 1-12, exclude Chapter 3 All concepts and calculations comprehensive |
| Total | 100% | | |

On-line Assignments 10%

There are 5 assignments in the term consisting of a few problem questions and worth 2% each. The assignments are available on WileyPlus.com and students will submit their assignments online. Students will need to register into the specific class section and students can do so by going to www.wileyplus.com and entering York University in the student search box and then selecting ADMS3585 and the appropriate section or by going to the direct class section URL below.

| | |
|-----------|--|
| Section M | www.wileyplus.com/class/736247 |
| Section N | www.wileyplus.com/class/736248 |
| Section X | www.wileyplus.com/class/742828 |
| Section Z | www.wileyplus.com/class/742832 |

Please refer to the video listed below for further information regarding the registration into Wiley Plus for your own section.

https://www.youtube.com/watch?v=wx_dOlc2Gr8&t=105s

There are 5 attempts you can try on each assignment and all assignments are due at 11:59 pm on the due date (See Course Schedule). Each assignment offers you a unique opportunity to test not only your understanding of the course material but also your ability to analyze and solve problems. An important aspect of problem-solving is the necessity of selecting an answer in the face of uncertainty about the facts or requirements in the problem. To help you develop this critical ability, your professor will not discuss a homework problem or answer any questions about it prior to its submission.

Wiley Plus Info: Having trouble? Go to www.WileyPLUS.com and click GET ACCESS

Option 1: Log In and Buy WileyPLUS Online *(WileyPLUS includes the complete interactive textbook online)

Option 2: Buy bundled with a printed textbook at your campus bookstore “But I was going to rent or buy a used book.”

Used and rental books do NOT include valid WileyPLUS codes, making this option the most expensive. Not sure which option is best for you? Grace Period gives you temporary access for up to 14 Days

Group - based Term Project 20%

The group assignment will account for 20% of the total marks. The class will be divided into groups of 5-8 students based on the active enrolment at that time. There are 2 components to this project.

Part A:

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. The case will be posted in Moodle. 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.
- Present your recommendations if applicable.

Part B:

Based on the industry provided in Part A, you are to find another company to benchmark the financial reporting practices. Briefly identify key accounting principles covered under ADMS 3585 and assess how these concepts are adopted in the company chosen.

You are also to assess if it is viable to invest in this company. If this investment is made, discuss if the investment should be passive or strategic. Provide the reason why you think this investment should be made. The assessment should include a review of the financial information for this company in the last 5 years and discuss from the user's perspective why this company should be invested. Prepare 5 PPT slides to demonstrate key financial indicators to support your answer.

The report for Part 2 should not exceed 5 pages, 1.5 spacing and 1" margin.

More details of this project will be discussed in the class.

The final report must be submitted on or before March 24, 2020. Late assignments are not accepted. **NO EXCEPTION.**

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 and comprehensive problems. There will also be a case for the final exam.

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

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 fit it in the tutorial if time allows.

| Date | Times | Location | Format |
|----------------------|----------------------|-----------------|---|
| Sat, Jan 18 | 10 am to 1 pm | ACW 004 | Introducing the Case Method – the CPA way |
| Sat, Feb 1 | 10 am to 1 pm | ACW 004 | Problem demonstration Long term contracts, cash flows statement; Q&A |
| Sat, March 14 | 10 am to 1 pm | ACW 004 | Problem demonstration select Chapter 9 Investment questions; Q&A |
| Sat, March 21 | 10 am to 1 pm | ACW 004 | Q&A |
| Sat March 28 | 10 am to 1 pm | ACW 004 | Problem demonstration select Chapter 10/11 questions |

End of chapter problems demonstration: videos on all assigned questions will be posted on the course website

Summary of Class Schedule (Winter 2020)

| Class | Date | TOPIC | Due Dates |
|-------------------|----------------------|--|---|
| 1 | Jan 9 | Chapter 1: Canadian Reporting Environment | |
| | | Chapter 2: Conceptual Framework | |
| 2 | Jan 16 | Chapter 4 Reporting Financial Performance Financial Position | |
| <i>Jan. 19</i> | | <i>Last day to enroll without permission;</i> | |
| 3 | Jan 23 | Chapter 5: Financial Position and Cash Flow | |
| 4 | Jan 30 | Chapter 6: Revenue Recognition | On Line Assignment 1 Due (Chapters 4 & 5) (Due : Jan. 26 – Sunday at 11:59 pm) |
| 5 | Feb 6 | Chapter 6: Revenue Recognition (Continued) | |
| | | Chapter 8: Inventory | |
| 6 | Feb 13 | Chapter 8: Inventory (Continued) & Mid Term Exam Review | |
| <i>Feb. 15-21</i> | | <i>Family Day & Reading Week (No Class)</i> | |
| 7 | Feb. 22 (Sat) | Mid Term Exam (7-10 pm) : Chapters 1, 2, 4, 5, 6, 8 | |
| 8 | Feb. 27 | Chapter 7: Cash and Receivables | On Line Assignment 2 Due (Chapters 6 & 8) (Due : Feb. 16 – Sunday at 11:59 pm) |
| 9 | Mar. 5 | Chapter 9: Investment (Passive and Strategic Investments) | On Line Assignment 3 Due (Chapter 7) (Due : Mar. 1 – Sunday at 11:59 pm) |
| 10 | Mar. 12 | Chapter 10: Acquisition of Property, Plant and Equipment | On Line Assignment 4 Due (Chapters 9 & 10) (Due : Mar. 15 – Sunday at 11:59 pm) |
| <i>Mar. 13</i> | | <i>Last day to drop without receiving a grade;</i> | |
| 11 | Mar. 19 | Chapter 11 Amortization, Impairment, and Disposal | Group Project Due : Mar. 22 - Sunday at 11:59 pm |
| 12 | Mar. 26 | Chapter 12: Goodwill and Other Intangible Assets | On Line Assignment 5 Due (Chapters 11 & 12) (Due : Mar. 29 – Sunday at 11:59 pm) |
| <i>April 7-25</i> | | <i>Final Examination – Comprehensive : 3 Hours during examination Period</i> | |

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
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 p. 2-1 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*

Class 2:

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)*

Class 4:

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 5:

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)

Chapter 8 - 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:
Inventory (Continued)

Class 7: Midterm Exam

Class 8:
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

Chapter 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 9:

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

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, Impairment BE9.20 & BE9.21, Strategic investments BE9.24 & BE9.25

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), 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)*

Case Discussion: CA 9-1

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 enroll without permission date”. For Winter 2020, this date is **January 19.**

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 quizzes, practising 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. 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.

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

CLASS SUPPORT

Tutorials

Scheduled Tutorial/Help Desk hours

On campus tutorials/help desk will be scheduled throughout the term (See help desk schedule). TAs will be answering questions and if time allows, demonstrate questions.

Moodle Tutorial

If you are unable to physically visit during the tutorial/help desk hours, you can also post your question on moodle “Tutorial Forum”, which is available 24 hours, 7 days to you. You can normally expect to receive replies within 48 hours (except during weekends and holidays).

Please post your question under the appropriate headings.

COURSE WEBSITE

Access

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

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 multiple-choice quiz 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. 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 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.

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.

RELEVANT UNIVERSITY REGULATIONS

Deferred Exams: Deferred standing may be granted to students who are unable to write their final examination at the scheduled time or to submit their outstanding course work on the last day of classes. Details can be found at <https://sas-app.laps.yorku.ca/>

Students with approved DSA will be able to write their deferred examination during the School's deferred examination period. No further extensions of deferred exams shall be granted. The format and covered content of the deferred examination may be different from that of the originally scheduled examination. The deferred exam may be closed book, cumulative and comprehensive and may include all subjects/topics of the textbook whether they have been covered in class or not. Any request for deferred standing on medical grounds must include an Attending Physician's Statement form; a "Doctor's Note" will not be accepted.

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: The Faculty of Liberal Arts and Professional Studies considers breaches of the Senate Policy on Academic Honesty to be serious matters. The Senate 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:

<http://www.yorku.ca/secretariat/policies/document.php?document=69>

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/>