School of Administrative Studies
Faculty of Liberal & Professional Studies
York University
Winter 2020 Course Outline
AP/ADMS 3595 3.0 Intermediate Accounting II

Course Director :	**Sung S. Kwon, PhD, MSB** **Professor of Accounting** **Chair of the Audit Committee, Shinhan Bank Canada** **Course Coordinator and Director**
Sections :	**N**
Course website:	
Date/Time:	**Thursday 7:00 pm to 10:00 pm**
Location :	**ACE 002**
Instructor Office Hours:	Thursday 4:00 pm to 4:30 pm, Thursday 6:30 pm to 6:50 pm, and Friday 1:50 pm to 2:20 pm ATK 276
E-Mail Address :	adms3595@yorku.ca

COURSE CALENDAR DESCRIPTION

This course, in conjunction with AK/ADMS 3585 3.0, develops thorough knowledge and understanding of generally accepted accounting principles and financial statement analytical skills by examining various technical areas of financial accounting.

Specifically, this course is the second intermediate financial accounting course designed for the undergraduate accounting major and will emphasize the financial accounting theory, rules, and procedures related to liabilities and stockholders' equity. In addition, specialized reporting and disclosure issues related to investments, dilutive securities, derivative securities, earnings per share, employee benefits, leases, income taxes, cash flows, accounting changes & correction of errors, and disclosure issues will also be focused.

The course will provide historical and theoretical perspectives to enable the student to critically evaluate current accounting and reporting techniques from the user's standpoint. The assignments of readings, exercises, problems, research and financial analysis questions, and cases should provide an appreciation for the development of current accounting and financial reporting concepts and techniques.

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 wells 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.

- ***Competencies in Interpreting Financial Reporting Results for Stakeholders (external or internal)***.

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

COURSE PREREQUISITES

The prerequisite is AK/ADMS 3585 3.0. Those students with outstanding deferred exams in the prerequisite course may not enrol in this course.

Students are personally responsible for ensuring that they have the necessary prerequisite. 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.

LEARNING OUTCOMES

After completion of the course, apart from mastering the technical knowledge of the liabilities and shareholders' equity 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 2, By Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Irene M. Wiecek, and Bruce McConomy ISBN: 978-1-119-49698-4 (E-Pub)
Copyright © 2019 John Wiley & Sons Canada, Ltd.

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	***RA15.2: Bank of Montreal and Royal Bank of Canada, p. 15-56) Due***
Group-based Term	10%	See Schedule	See instructions below

Project			
Mid Term Exam	40%	March 1 (Sunday) 6:00 pm -9:00 pm	Chapters & Appendices 13, 14, 15, 15A, 15B, 16, 16C, 17
Final Exam	45%	Exam Period 3 Hours	Chapters 13-22, 15A, 15B, 16C, 18A, 19A, 20A, 21A
Total	**100%**		

Annual Report Assignments	***RA15.2: Bank of Montreal and Royal Bank of Canada, p. 15-56) Due***	Week 6	5%
Group-Based Term Project	**Loblaw and Shoppers Drug Mart**	Official Final Exam Date	10%
Midterm Examination	Chapters & Appendices 13, 14, 15, 15A, 15B, 16, 16C, 17	Time: 6:00 pm – 9:00 pm on Sunday, March 1 3hrs Location: ***CLH A(Sec. M), B(Sec. N), and C (Sec. O)***	40%
Final Examination	Chapters & Appendices 13-22, 15A, 15B, 16C, 18A, 19A, 20A, 21A	In the final exam period, 3hrs	45%
			100%

Annual Report Assignment 5%

There is one annual report assignment that is based on the text-book questions in RA 15-2 (***RA15.2: Bank of Montreal and Royal Bank of Canada, p. 15-56).*** 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 10%

The purpose of this case project is to map this course to the CPA competency map which relates to I.T. and data analytics. The competency in interpreting financial reporting results for stakeholders (external or internal) can be specifically achieved through the following:

A) Prepares and interprets financial statement analysis (e.g., ratios and trend analysis) to support decision-making; B) Analyzes, interprets, and explains financial statement information to or for stakeholders; and C) Interprets and discusses the results using data visualization techniques, where appropriate.

The group assignment will account for 10% 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, emerging technical accounting issues, 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.
- Answer all the questions that will be posted on the course website as competently as possible.
- Present your recommendations.

CASE

Mary Heisz, Chris Sturby, and Leanne Bowden. "**Loblaw and Shoppers Drug Mart**,"
July 2, 2014.

Product #: W14251-PDF-ENG (16 pages). List Price: $4.25 USD.

All cases are available at: https://hbsp.harvard.edu/coursepack-student-view/689988.

You are responsible for securing your own original case.

Each case report must be submitted on ***the final exam date*** in the Winter 2020 semester. **Email submission 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:40% 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.***

Ungraded Assignments

Practice solving problems is one of the best ways to prepare for computational accounting questions. Selected textbook exercises, problems, cases, and written assignment questions will be assigned but not graded. These exercises and problems should be considered as a minimum. The more problems you do, the more comfortable you will be with computational questions on the examinations. Solutions to selected exercises, problems, cases, and written assignment questions will be available from the course website.

Course Website

The course website provides access to:

Course syllabus, announcements, lecture notes and illustrations, textbook homework solutions, other learning materials, and recommended references.

You are required to check the course website regularly during the course for class materials and activities.

The website is password protected. Login using your Passport York information

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 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.

SUMMARY OF CLASS SCHEDULE

WEEK	**TOPIC**
Week 1: January 9	Chapter 13: Non-Financial and Current Liabilities
Week 2: January 16	Chapter 14: Long-term Liabilities
January 19	***Last day to enrol without permission; ADMS 3595 follows a strict policy of no late enrolment allowed after this date***
Week 3: January 23	Chapter 15: Shareholders' Equity
Week 4: January 30	Chapter 16: Complex Financial Instruments
Week 5: February 6	Chapter 16 (continued)
Week 6: February 13	Chapter 17: Earnings per Share; ***Annual Report Assignment (RA15.2: Bank of Montreal and Royal Bank of Canada, p. 15-56) Due***
Week 7: February 27	Chapter 18: Income Taxes
Feb. 15-21	***Reading Week – No Class***
March 1	***Midterm Exam: 3 hours 6:00 pm - 9:00 pm, CLH A(Sec. M), B(Sec. N), and C (Sec. O)***
Week 8: March 5	Chapter 19: Pension and Other Employee Future Benefits
Week 9: March 12	Chapter 21: Accounting Changes and Error Analysis

March 13	***Last day to drop without receiving a grade***
Week 10: March 19	Chapter 20: Leases
Week 11: March 26	Chapter 22: Statement of Cash Flows
Week 12: April 2	Catch-up (Chapter 22); Chapter 23 if time permits.
Official Final Exam Date	***Term Project Submission***

COURSE SCHEDULE AND TOPICAL COVERAGE

(SUBJECT TO CHANGE)

Week # and Date
Chapter

A Detailed List of Chapter Topics to be Covered
Questions Assigned for Class

Week #1 (January 9)
Non-Financial and Current Liabilities
13

Recognition and Measurement, Common Current Liabilities, Non-Financial Liabilities, Contingent Liabilities, Presentation, Disclosure, and Analysis, IFRS/ASPE Comparison

Exercises: 1, 2, 3, 15, 16, 21, 24
Problems: 1, 7, 8, 9, 17
Case: IC13.1

Sample Questions – Chapter 13

Week #2 (January 16)

Long-term Financial Liabilities
14

Understanding Debt Instruments, Measurement, Recognition and Derecognition, Presentation, Disclosure, and Analysis, IFRS/ASPE Comparison

Exercises: 4, 7, 12, 13, 20, 22, 23, 24, 25, 26, 27
Problems: 2, 4

Sample Questions – Chapter 14

Week #3 (January 23)

Shareholders' Equity
15, 15A, and 15B

Understanding the Corporate Form, Share Capital, and Profit Distribution, Recognition, Derecognition, and Measurement, Presentation, Disclosure, and Analysis, IFRS/ASPE Comparison, Par Value and Treasury Shares, Financial Reorganization

Exercises: 2, 6, 11, 18, 19, 20
Problems: 2, 5, 6, 8, 10
Case: IC15.2

Sample Questions – Chapter 15

Week #4 (January 30)

Complex Financial Instruments
16 and 16C

Week #5 (February 6)

Complex Financial Instruments
16 and 16C (continued)

Derivatives, Complex Debt Instruments, Debt versus Equity – Issuer Perspective, Share-Based Compensation, IFRS/ASPE Comparison, Advanced Models for Measuring Fair Value of the Options

Exercises: 4, 6, 7, 8, 9, 11, 19, 20
Problems: 1, 2, 3, 4, 10

Sample Questions – Chapter 16

Week #6 (February 13)

Earnings per Share
17

Basic EPS, Diluted EPS, Analysis and IFRS/ASPE Comparison

Exercises: 2, 5, 6, 10, 16, 17, 18

Problem: 2, 3, 4, 8
Case: CA17.1

Annual Report Assignment: ***Research and Analysis:Bank of Montreal and Royal Bank of Canada***

RA15.2 (p. 15-56) Due

Sample Questions – Chapter 17

Week #7 (February 27)

Income Taxes
18 and 18A

Current Income Taxes, Deferred/Future Income Taxes, Income Tax Loss Carryover Benefits, Presentation, Disclosure, and Analysis, IFRS/ASPE Comparison, Comprehensive Illustration

Exercises: 3, 6, 7, 8, 9, 12, 16, 17, 25, 26, 28, 29

Problems: 3

Research and Analysis: RA18.6

Sample Questions – Chapter 18

Common Midterm - Time: 6:00 pm - 9:00 pm on **Sunday, March 1, 2020**

Location: ***CLH A(Sec. M), B(Sec. N), and C (Sec. O)***

Midterm 1 (Chapters 13, 14, 15, 15A, 15B, 16, 16C, and 17)

Week #8 (March 5)

Pensions and Other Post-Employment

Future Benefits
19 and 19A

Benefit Plan Basics, Defined Benefit Pension Plans, Presentation, Disclosure, and Analysis, IFRS/ASPE Comparison, Example of a One-Person Plan

Exercises: 1, 3, 4, 5, 7, 8, 9, 11, 19, 20

Problems: 3, 4, 7, 14

Sample Questions – Chapter 19

Week #9 (March 12)

Accounting Changes and Error Analysis
21 and 21A

Changes in Accounting Policies and Estimates, and Errors, Motivations for Change, IFRS/ASPE Comparison, Error Analysis

Exercises: 2, 5, 6, 11, 16, 18, 23
Problem: 3, 8
Case: IC21.1

Sample Questions – Chapter 21

Week #10 (March 19)

Leases
20 and 20A

Leasing Basics, Classification Approach – Lessees, Classification Approach – Lessors, Sale and Leaseback Transactions, Real Eatate Leases, IFRS/ASPE Comparison, Contract-Based Approach

Exercises: 1, 3, 10, 14, 15, 16, 17, 18, 19, 20, 21
Problems: 6, 17
Case: CA20.1

Sample Questions – Chapter 20

Week #11 (March 26)

Statement of Cash Flows
22

Introduction to the Statement of Cash Flows, Preparing a Statement of Cash Flows: Direct Method and Indirect

Method, Presentation, Disclosure, and Analysis, IFRS/ASPE Comparison, T-Account Approach

Exercises: 2, 11, 12, 13, 17
Problems: 3, 5, 13

Sample Questions – Chapter 22

A Hand-Out Case for Class Discussion

Week #12 (April 2)

Other Measurement and Disclosure Issues
23

Segmented Reporting, Interim Reporting, Subsequent Events, Auditor's Report, Financial Statement Analysis, IFRS/ASPE Comparison

Brief exercises: 13, 14
Exercises: 5, 7, 8
Problem: 1

Case Report (Term Project) Due (Official Final Exam Date)

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

APPENDIX A: ADMINSTRATIVE INFORMATION

The following contains answers to typical questions from students who attend this course. You should read it before submitting your personal inquiries to adms3595@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.

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 adms3595@yorku.ca with your attempted solution. Due to copyright request from the publisher, no solutions should be provided through electronic sources.

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 (adms3595@yorku.ca)

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!

Note: The course director will not discuss any homework questions through his or her York U e-mail system. All questions should be addressed in the classroom and during his or her office hours.

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 2018 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 multiple-choice sample questions used in class provide excellent sample exam questions.
3) As a multi-section course, the midterm exams in ADMS 3595 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 9-23. 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.**

Adms3595 (please clearly mark Adms3595)
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):	**Summer Hours (May-August):**
Monday- Thursday, 9:00am - 7:30pm	Monday-Thursday, 9:00am - 7:30pm
Friday, 9:30am - 4:30pm	Friday, 9:30am - 3:30pm

Important: Submitting your documents on time is not a guarantee that your request will be approved. For medic absence, if you do not seek medical appointment within a reasonable time frame AND the APS does not clearly indicates 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.

IMPORTANT COURSE INFORMATION FOR STUDENTS (Senate Policy)
All students are expected to familiarize themselves with the following information, available on the Senate Committee on Curriculum & Academic Standards webpage (see Reports, Initiatives, Documents) - http://www.yorku.ca/secretariat/senate_cte_main_pages/ccas.htm
• York's Academic Honesty Policy and Procedures/Academic Integrity Website
• Ethics Review Process for research involving human participants
• Course requirement accommodation for students with disabilities, including physical, medical, systemic, learning and psychiatric disabilities
• Student Conduct Standards
• Religious Observance Accommodation

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. The School has a new deferred database system, hence, the link has changed. The new link is: https://sas-app.laps.yorku.ca/. In order to apply for deferred standing, students must register at http://apps.eso.yorku.ca/apps/adms/deferredexams.nsf. Followed by handing in a completed DSA form and supporting documentation directly to the main office of the School of Administrative Studies (282 Atkinson) and add your ticket number to the DSA form. The DSA and supporting documentation must be submitted no later than five (5) business days from the date of the exam. These requests will be considered on their merit and decisions will be made available by logging into the following link http://apps.eso.yorku.ca/apps/adms/deferredexams.nsf. No individualized communication will be sent by the School to the students (no letter or e-mails).

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.
DSA Form: http://www.registrar.yorku.ca/pdf/deferred_standing_agreement.pdf
Attending Physician's Statement form: http://www.yorku.ca/laps/council/students/documents/APS.pdf

The deferred examinations for the Winter 2020 term - TBD
Petition forms are normally downloaded and printed by accessing the following website: http://www.registrar.yorku.ca/services/petitions/forms.htm Included with the form is a Course Performance Summary. Please enter your enrolment details on the CPS and take it Room 282 Atkinson for completion. The School will complete the CPS within 5 business days for collection by you. Completed forms, including the CPS

(and Attending Physicians Statement, if the petition is based on a medical matter), must be delivered to the Faculty Council Office. **ADMS 3595 Intermediate Accounting II 2020 Winter– Course Outline**

Academic Honesty: The new Faculty of Liberal Arts and Professional Studies considers breaches of the Senate Policy on Academic Honesty to be serious matters. To quote the Senate Policy on Academic Honesty. The Policy on Academic Honesty is an affirmation and clarification for members of the University of the general obligation to maintain the highest standards of academic honesty. As a clear sense of academic honesty and responsibility is fundamental to good scholarship, the policy recognizes the general responsibility of all faculty members to foster acceptable standards of academic conduct and of the student to be mindful of and abide by such standards. Suspected breaches of academic honesty will be investigated and charges shall be laid if reasonable and probable grounds exist. Students should review the York Academic Honesty policy for themselves at: http://www.yorku.ca/secretariat/legislation/senate/acadhone.htm Students might also wish to review the interactive on-line Tutorial for students on academic integrity, at: http://www.yorku.ca/tutorial/academic_integrity/.

Grading Scheme and Feedback Policy: The Senate Grading Scheme and Feedback Policy stipulates that (a) the grading scheme (i.e. kinds and weights of assignments, essays, exams, etc.) be announced, and be available in writing, within the first two weeks of class, and that, (b) under normal circumstances, graded feedback worth at least 15% of the final grade for Fall, Winter or Summer Term, and 30% for full year courses offered in the Fall/Winter Term be received by students in all courses prior to the final withdrawal date from a course without receiving a grade (see the policy for exceptions to this aspect of the policy - http://www.yorku.ca/secretariat/legislation/senate/gradfeed.htm Final course grades may be adjusted to conform to Program or Faculty grades distribution profiles.

Note: Under unusual and/or unforeseeable circumstances which disrupt the academic norm, instructors are expected to provide grading schemes and academic feedback in the spirit of these regulations, as soon as possible. For more information on the Grading Scheme and Feedback Policy, please visit: http://www.yorku.ca/secretariat/legislation/senate/gradfeed.htm

In-Class Tests and Exams - the 20% Rule: For all Undergraduate courses, except those which regularly meet on Friday evening or on a weekend, tests or exams worth more than 20% will not be held in the two weeks prior to the beginning of the official examination period. For further information on the 20% Rule, please visit: http://calendars.registrar.yorku.ca/examschedules/examinfo/twentypercent.htm. For further information on examination scheduling, and Atkinson examination exceptions to this rule, please refer to the "Notes" in the table: http://www.yorku.ca/roweb/importantdates/

Reappraisals: Students may, with sufficient academic grounds, request that a final grade in a course be reappraised (which may mean the review of specific pieces of tangible work). Nonacademic grounds are irrelevant for grade reappraisals; in such cases, students are advised to petition to their home Faculty. Students are normally expected to first contact the course director to discuss the grade received and to request that their tangible work be reviewed. Tangible work may include written, graphic, digitized, modeled, video recording or audio recording formats, but not oral work. Students need to be aware that a request for a grade reappraisal may result in the **ADMS 3595 Intermediate Accounting II 2020 Winter– Course Outline** 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

Accommodation Procedures: students who have experienced a misfortune or who are too ill to attend the final examination in a course should not attempt to do so; they must pursue deferred standing. Other students should contact their home Faculty for information. For further information, please visit: http://www.registrar.yorku.ca/services/ds_faq.htm

Religious Accommodation: York University is committed to respecting the religious beliefs and practices of all members of the community, and making accommodations for observances of special significance to adherents. For more information on religious accommodation, please visit: https://w2prod.sis.yorku.ca/Apps/WebObjects/cdm.woa/wa/regobs

Academic Accommodation for Students with Disabilities: The nature and extent of accommodations shall be consistent with and supportive of the integrity of the curriculum and of the academic standards of programs or courses. Provided that students have given sufficient notice about their accommodation needs, instructors shall take reasonable steps to accommodate these needs in a manner consistent with the guidelines established hereunder. For more information please visit the Disabilities Services website at http://www.yorku.ca/dshub/. York's disabilities

offices and the Registrar's Office work in partnership to support alternate exam and test accommodation services for students with disabilities at the Keele campus. For more information on alternate exams and tests please visit http://www.yorku.ca/altexams/. Please alert the Course Director as soon as possible should you require special accommodations.

Grading: The grading scheme for the course conforms to the 9-point grading system used in undergraduate programs at York (e.g., A+ = 9, A = 8, B+ - 7, C+ = 5, etc.). Assignments and tests will bear either a letter grade designation or a corresponding number grade (e.g. A+ = 90 to 100, A = 80 to 90, B+ = 75 to 79, etc.) For a full description of York grading system see the York University Undergraduate Calendar http://calendars.registrar.yorku.ca/pdfs/ug2004cal/calug04_5_acadinfo.pdf)

Enrolment Deadline: Because of the high volume of material covered, no registration under any circumstances is permitted after the "last date to enroll without permission of course instructor". **For Winter 2020, this date is _____**. Only under rare circumstances you could be enrolled after this date, on the condition that you inform the course director during the first class, that you have attended all classes to date, and that you have finished all class assignments to date. The final decision is at the course director's discretion.