

**School of Administrative Studies**  
**Faculty of Liberal Arts and Professional Studies**  
**York University**

**COURSE OUTLINE**  
**Winter 2020**  
**AP/ADMS 4520**  
**Advanced Financial Accounting**

| Section | Day       | Time          | Location | Instructor                                                                   | Start Date   |
|---------|-----------|---------------|----------|------------------------------------------------------------------------------|--------------|
| M       | Friday    | 11:30-14:30   | ACE 003  | Patricia Farrell<br><a href="mailto:pfarrell@yorku.ca">pfarrell@yorku.ca</a> | Jan 10, 2020 |
| N       | Friday    | 16:00 – 19:00 | ACE 005  | Patricia Farrell<br><a href="mailto:pfarrell@yorku.ca">pfarrell@yorku.ca</a> | Jan 10, 2020 |
| O       | Wednesday | 19:00 – 22:00 | DB 007   | Patricia Farrell<br><a href="mailto:pfarrell@yorku.ca">pfarrell@yorku.ca</a> | Jan 8, 2020  |

**Course Websites:**     <https://moodle.yorku.ca/moodle/>

**Description**

This final financial accounting course emphasizes accounting for international activities and inter-corporate investments, and the application of accounting principles to case situations in specialized industries and non-profit organizations.

**Prerequisites**

1) For students in an Honours program, 78 credits including AK/ADMS 3595 3.00, AK/ECON 1000 3.00, and  
2) for other students, these above-listed courses and an average grade of C+ or better in AK/ADMS 3585 3.00 and AK/ADMS 3595 3.00. Course credit exclusion: AK/ADMS 4520 3.00.

**Notes**

1. Students with outstanding deferred exams in prerequisite courses can not be enrolled in this course.
2. Students are personally responsible for ensuring that they have the necessary prerequisites for this course. Consequently, the department of administrative studies reserves the right to de-enroll any student without the necessary listed prerequisites. Any enquiries regarding prerequisites should be cleared prior to registration.
3. Students are reminded that not all courses that are required for the completion of a given degree can be offered in every semester. Please note, therefore, that students must plan their course sequencing carefully in order to complete their degree within the desired time frame.
4. Requests for late withdrawals from the course for students who did write the first midterm shall only be supported for compassionate or work-related reasons.

## **Course Objectives**

This course focuses on advanced topics in accounting and covers three broad areas of accounting: i) intercorporate investments, business combinations and consolidations; ii) foreign currency transactions and operations; and iii) not-for-profits and public sector financial reporting. In addition, we will also include brief discussion of the topics of interim reporting and segmental disclosures. By nature, such topics are highly theoretical and technical.

This course is of primary interest to students who intend to pursue a career in professional accounting. Indeed, it is inconceivable how a student who has not taken advanced accounting can honestly claim to be an accounting major. This course aims to hone your ability to recognize and resolve recording and reporting highly technical accounting issues while keeping in mind the preparers and many users of accounting. We will emphasize relevant theory which will help you exercise your professional judgment in unique situations and improve your technical application of the current accounting rules. This course focuses on laying the groundwork for developing financial accounting competencies as required by the CPA Professional Education Program.

## **Organization of the Course**

While the material covered in this class is highly theoretic and technical, the solutions are case specific. Further, mere technical knowledge will become fast outdated in the face of the rapid changes mentioned above. Rote learning will not suffice in these circumstances. Therefore, we will continue to build on the critical thinking skills you have developed, and the case approach of learning accounting you have encountered, in your earlier accounting courses at the School of Administrative Studies. Specifically, this course presumes that students have acquired the conceptual base of ADMS 3585 and ADMS 3595, and are prepared to deal with more complex technical issues.

The material that is required to be mastered in this class is vast and therefore impossible to cover completely in the limited class time we have available. Therefore, students are expected to be able to study and comprehend most of the material on their own. Class time will be focused on the more complex aspects of the technical material and the discussion of the assigned problems and cases. Examinations, however, will cover all of the assigned material, including the articles assigned for reading and any material handed out in class. Examinations will not be restricted to the material explicitly discussed in class.

## **Assigned Reading**

Readings for this course includes the following books. They are available for purchase from the York University bookstore.

1. Advanced Financial Accounting, Thomas H. Beechy, V. Umashanker Trivedi, and Kenneth MacAulay, 7th Edition, Pearson Canada.
2. Course material placed on the Course Website.

Do not use previous editions.

## **Recommended Reference Materials**

IFRS and CPA Handbook (You should be able to access them online via the library).

Note that the textbook publisher provides students with access to a comprehensive Online Learning.

## **Copyright Infringements**

Students are reminded that in terms of Canadian copyright law, the owners of textbooks are only allowed to photocopy ten percent of the material from that textbook provided the photocopied material is for their own use.

### Instructional Method

The course shall, as far as is possible, be handled on a discussion/seminar/problem-solving basis. As a result, the completion of readings, and other assignments (i.e. the questions, cases, exercises, and problems) prior to class meetings is essential. Additional readings and assignments will be communicated to students in advance via the course web site or in class. Each week the assigned chapter will be discussed and the related homework will be taken up. Students must come to class prepared by reading the chapter and completing the assigned homework. Students should also note that the workload for this course is very heavy and schedule their time accordingly.

### Grading Scheme:

The course grade shall be determined as follows:

|                                   | Weighting   | Due Date                                       | Notes                                                                   |
|-----------------------------------|-------------|------------------------------------------------|-------------------------------------------------------------------------|
| Individual Assignment             | 10%         | February 1, 2020                               | See instructions below                                                  |
| Group Assignment (in groups of 3) | 15%         | March 21, 2020                                 | See instructions below                                                  |
| Mid Term Exam                     | 30%         | Sunday February 9, 2020 10 am -1 pm<br>SLH A/F | 3 Hours<br>Coverage: Chapters 1-6, including Appendices 2A, 3A, 5A & B  |
| Final Exam                        | 45%         | Exam Period                                    | 3 Hours<br>Coverage: Chapters 1-11, including Appendices 2A, 3A, 5A & B |
| <b>Total</b>                      | <b>100%</b> |                                                |                                                                         |

### Assignments

Written assignments provide an opportunity to apply the skills taught in the course, prepare you for the midterm and final exams, and are useful for monitoring progress and for obtaining personal feedback. Written assignments include individual assignments and Case write-up assignment. All assignments must be typed, double-spaced, use 12 point font, except for tables, and be submitted in pdf format in turnitin before deadline. Faxed, printed or emailed assignments will not be accepted under any circumstance. Late assignments will lose 20% per day. MISSED ASSIGNMENTS CANNOT BE MADE UP NOR CAN THEIR WEIGHT BE TRANSFERRED TO OTHER COMPONENTS OF THE COURSE.

All assignments will be graded and returned as soon as possible (within one or two weeks usually). Common error sheets will be provided to indicate general errors. Logic and assumptions must be stated where applicable. As a variety of directive and non-directive questions are used, students must use judgment as to the style of response that seems appropriate.

## Individual Assignment

This assignment is to be done individually. One of the main goals is to make you familiar with how the course materials apply in real life. This assignment is due on February 1, 2020 before 11:59pm (see course schedule).

Each student must do the following:

- Find the 2018 Annual Report and Consolidated Financial Statements for the year ended May 31, 2018 of Aphria Inc, read it carefully and highlight anything related to business combinations.
- Prepare a report with the following three sections:
  1. Overview of the acquisition of Broken Coast Cannabis Ltd.
  2. A detailed analysis of accounting for business combination regarding the acquisition of Broken Coast (can be done in a table format)
    - How did Aphria's accountants account for each element (each asset and liability acquired) of the transaction
    - How is each element consistent with IFRS and with what we learned from the text book
    - Whether or not other choices could have been available or not for each element
  3. Your conclusion as to whether what we learn in class applies in real life
- Submit your report as a single PDF or Word file in turnitin

The assignment will make up 10% of your grade. Further guidelines for the assignment will be posted to the course website.

## Case Write-up

This group assignment, to be done in groups of THREE, is to write a multi-competency case that would normally take a student 90-120 minutes to answer. The case must include a minimum of one enabling competency and a minimum of two specific accounting issues covered in this class. This assignment is due on March 21, 2020 before 11:59pm (see course schedule).

Each group must submit the following:

- Written Case
- Written suggested response
- Marking/evaluation guide
- Resource/background material if used e.g. Annual Report, articles

The case write-up will make up 15% of your grade. Further guidelines will be posted to the course website.

While formal peer review is not part of this exercise due to the small group and class sizes, lack of contribution, effort or engagement with the group assignment will not be tolerated. Disputes with respect to effort and grading will be handled on a case by case basis. Students not contributing a fair allocation of work will receive a grade of zero on the group case assignment.

Failure to complete the group case assignment in a group of three students will result in a grade of zero unless prior approval has been obtained from the course director for groups of more than or less than three students.

## **Contribution**

You are expected to be prepared to discuss the topics and challenge and question the analyses of the lecture material presented. You are also expected to attend all classes for the entire class.

Contribution is an essential component in the overall education experience of this course. Contribution takes many forms: asking informed questions in class, making intelligent comments, reading the case or homework problems and being prepared to discuss the issues, actively listening to your peers and working with others. Please remember that quantity is no substitute for quality.

There will be ample opportunity to contribute to the class. The format of the in-class discussions of topics may take a variety of forms including: group analysis of single case issues during class, presentation of issues, leading discussions of the case issues.

## **Course Website**

The course website is used as a central bulletin board on which items will be electronically posted. Students have read-only access to the course website. You are expected to check the course website at least twice each week. Any announcements that need to be made to the entire class will be posted, along with all lecture notes, assignments, and solutions.

In the past, students have found it very helpful to have common questions and answers posted to the course website. Please use the Open Forum tab of the Moodle website to post and receive responses from your instructor. Please email your instructor directly for personal matters and questions that you would prefer not be posted to the course website.

## **Contacting the Instructor**

The best way to contact your instructor is by e-mail. If you would like to meet with your instructor, you should set up an appointment by email. Times before or after class times will work as well.

## **Ground Rules**

- This is a challenging course. Therefore, for better learning effectiveness, students should come fully prepared for each class. Specifically, before each class session, students are expected to read through the assigned material and work out the assigned questions/cases/problems. Class time will be reserved for answering students' questions and for going through the assigned material.
- Be prepared to constructively engage in the class discussions. Think about what is being said and feel free to voice your agreement or disagreement with it. However, do so professionally and courteously.
- The course website will be used extensively to distribute handouts. If handouts are distributed in class, they will be done **ONLY ONCE**. The instructor will **NOT** keep copies of previous weeks' handouts. If you expect not to be in class, arrange to have one of your classmates pick up the handouts distributed on that day.
- Please bring your name card and display it for every class.
- Be courteous in class. Arrive on time. Do not leave in the middle of the class, unless you have obtained prior permission to do so. Do not read newspapers or surf the web while in class. Laptops should be used solely for the purpose of this class. Do not disturb others by chatting. Make sure that your cell phones are turned off for the duration of each class.

## Course Schedule

The list of lecture topics and readings on the following pages indicates the material to be read, reviewed and/or prepared for each class session. If any change in this schedule becomes necessary, notifications will be posted in the course website. If such changes need to be announced between class sessions, an email notification will be sent to students' email accounts.

| <b>ADMS 4520 Course Schedule – Winter 2020</b>   |                                                   |                                                                                                                                                                                              |                                                                                                                      |                                      |                                                     |
|--------------------------------------------------|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------|
| <b>Week</b>                                      | <b>BTM Readings</b>                               | <b>IFRS Suggested References</b>                                                                                                                                                             | <b>Topic and CMD Suggested Readings</b>                                                                              | <b>Assigned Problems &amp; Cases</b> | <b>Assignment Due</b>                               |
| 1.<br>January 8,10                               | Chapter 1<br><br>Chapter 2 and online Appendix 2A | <ul style="list-style-type: none"> <li>• IFRS 1</li> <li>• IFRS 9</li> <li>• IAS 28</li> <li>• IFRS 11 Joint Arrangements</li> <li>• Accounting Standards for Private Enterprises</li> </ul> | <b>Setting the Stage</b><br><br><b>Intercompany Equity Investments: An Introduction</b>                              | Chapter 2, all                       |                                                     |
| 2.<br>Jan 15, 17                                 | Chapter 3 continued, and online Appendix 3A       | <ul style="list-style-type: none"> <li>• IFRS 3</li> <li>• IAS 27</li> <li>• IFRS 10</li> </ul>                                                                                              | <b>Business Combinations</b><br>R1) IFRS 3 Business Combinations<br>R2) A Guide to the Revised IFRS 3 and IAS 27     | Chapter 3, all                       |                                                     |
| 3.<br>Jan 22,24                                  | Chapter 4                                         | <ul style="list-style-type: none"> <li>• IFRS 3</li> <li>• IAS 27</li> <li>• IFRS 10</li> </ul>                                                                                              | <b>Wholly Owned Subsidiaries: Reporting Subsequent to Acquisition</b><br>R3) ED 10 Consolidated Financial Statements | Chapter 4, all                       |                                                     |
| 4.<br>Jan 29, 31                                 | Chapter 5 including appendices 5A and 5B online   |                                                                                                                                                                                              | <b>Consolidation of Non-Wholly Owned Subsidiaries</b>                                                                | Chapter 5, all                       | <b>Assignment Due – Turnitin February 1 11:59pm</b> |
| 5.<br>February 5, 7 (NO CLASSES February 12, 14) | Chapter 6                                         |                                                                                                                                                                                              | <b>Subsequent-Year Consolidations: General Approach</b>                                                              | Chapter 6, all                       |                                                     |
| 6. Sunday February 9, 2020 10 am – 1pm SLH A/F   |                                                   |                                                                                                                                                                                              | <b>Midterm Chapters 1-6 including appendices</b>                                                                     |                                      |                                                     |

| <b>ADMS 4520 Course Schedule – Winter 2020</b>                                                                                                                                 |                       |                                                             |                                                                                                                                                                                                                                                        |                                      |                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------|
| <b>Week</b>                                                                                                                                                                    | <b>BTM Readings</b>   | <b>IFRS Suggested References</b>                            | <b>Topic and CMD Suggested Readings</b>                                                                                                                                                                                                                | <b>Assigned Problems &amp; Cases</b> | <b>Assignment Due</b>                                |
| <b>February 15-21</b>                                                                                                                                                          |                       |                                                             | <b>Reading Week – No classes</b>                                                                                                                                                                                                                       |                                      |                                                      |
| 7.<br>Feb 26, 28 (No classes Feb 12,14)                                                                                                                                        | Chapter 7             | • IFRS 8                                                    | <b>Segment and Interim Reporting</b><br>R4) IAS Plus; IFRS 8 Segment Disclosures                                                                                                                                                                       | Chapter 7, all                       |                                                      |
| 8.<br>March 4,6                                                                                                                                                                | Chapter 8             | • IAS 21                                                    | <b>Foreign Currency Transactions and Hedges</b>                                                                                                                                                                                                        | Chapter 8, all                       |                                                      |
| 9.<br>March 11, 13                                                                                                                                                             | Chapter 9             | • IAS 21                                                    | <b>Reporting Foreign Operations</b>                                                                                                                                                                                                                    | Chapter 9, all                       |                                                      |
| <b>March 13, 2020 LAST DAY TO DROP THE COURSE WITHOUT RECEIVING A GRADE.</b> <i>Course Withdrawal Period begins until April 5. See Registrar's Office website for details.</i> |                       |                                                             |                                                                                                                                                                                                                                                        |                                      |                                                      |
| 10.<br>March 18, 20                                                                                                                                                            | Chapter 10            | • CICA S. 4400- S. 4470                                     | <b>Financial Reporting for Non-Profit Organizations</b><br>R5) Strategic Planning - Not-for-Profit Organizations<br>R6) GAAP for Government Organizations<br>R7) Not-for-profits: The Conclusion<br>R8) Putting Not-for-Profit Standards into Practice | Chapter 10, all                      | <b>Case Write-Up Due – turnitin March 21 11:59pm</b> |
| 11/ 12<br>March 25, 27 (No classes April 1, 3)                                                                                                                                 | Chapter 11 and Review |                                                             | <b>Public Sector Financial Reporting</b><br><br><b>Review</b>                                                                                                                                                                                          | Chapter 11, all                      |                                                      |
| To be scheduled April 7-25                                                                                                                                                     |                       | <b>Final Exam – Chapters 1 to 11 (including appendices)</b> |                                                                                                                                                                                                                                                        |                                      |                                                      |

## IMPORTANT YORK POLICIES

### Important Exam Information – MUST READ!!!

- Supplementary reading assigned by course director is deemed examinable unless otherwise specified. Materials eligible for examinations include all assigned readings, handouts, class discussions, class discussion questions, lectures, and homework assignments. Examinations may cover material taken up to and including the previous class. No documentation is allowed during exams.

- 2) There are no practice exams for the midterm and final. However, assigned practice problems, and class demonstration problems used in class provide excellent sample exam questions.
- 3) As a multi-section course, the midterm exams in ADMS 4520 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 4000 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 final 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](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.**

ADMS 4520 (please clearly mark ADMS 4520)  
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/](http://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.

**FINAL EXAM:**

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

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

Deferred exams are held in May, 2020

### **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 (Senate Policy)**

SAS 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 a reaffirmation and clarification for members of the University of the general obligation to maintain the highest standards of academic honesty. It outlines the general responsibility of faculty to foster acceptable standards of academic conduct and of the student to be mindful of and abide by such standards.

Faculty members are encouraged to pursue suspected cases of academic honesty with formal charges. Students should, however, review the York Academic Honesty policy for themselves at:

[http://www.yorku.ca/spark/academic\\_integrity/index.html](http://www.yorku.ca/spark/academic_integrity/index.html)

### **Grade Component Deadline (Senate Policy)**

The course assignment structure and grading scheme (i.e. kinds and weights of assignments, essays, exams, etc.) must be announced, and be available in writing, to students within the first two weeks of classes. Please see Important Dates at: <http://www.registrar.yorku.ca/importantdates/index.htm>

### **Graded Feedback Rule (Senate Policy)**

Under normal circumstances, some graded feedback worth at least 15% per cent of the final grade for Fall, Winter or Summer term, and 30% for 'full year' courses in the Fall/Winter term should be received by students in all courses prior to the final withdrawal date from a course without receiving a grade, with the following exceptions:

- graduate or upper level undergraduate courses where course work typically, or at the instructor's discretion, consists of a single piece of work and/or is based predominantly (or solely) on student presentations;
- practicum courses;
- ungraded courses;
- courses in Faculties where the drop date occurs within the first three weeks of classes;
- courses which run on a compressed schedule (a course which accomplishes its academic credits of work at a rate of one credit hour per two calendar weeks or faster).

*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 Graded Feedback Rule, please visit:

<http://www.yorku.ca/secretariat/legislation/senate/gradfeed.htm>

**20 % Rule (Senate Rule)**

No examination or test worth more than 20 % of the final grade will be given during the last two weeks of classes in a term, with the exception of classes which regularly meet Friday evenings or on the weekend (Saturday and/or Sunday at any time). For further information on the 20% Rule, please visit:

<http://calendars.registrar.yorku.ca/examschedules/examinfo/twentypercent.htm>.

**Students with Special Needs (Senate Policy)**

York University is committed to making reasonable accommodations and adaptations in order to make equitable the educational experience of students with special needs and to promote their full integration into the campus community. **Please alert the Course Director as soon as possible should you require special accommodations.**