AK/ADMS 4590 Comprehensive Cases and Multi-Subject Accounting Problems
Course Outline – Winter 2020, ALL SECTIONS

Instructors:

Section	Day/Time	Location	Instructor	Start Date
M	Mon 11:30 am	VH 1152A	Sandra Iacobelli	Jan 6
N	Thurs 7 pm	ACW 009	Bartosz Amerski	Jan 9
O	Mon 4 pm	R S105	Sandra Iacobelli	Jan 6

Course Website: Please refer to moodle.yorku.ca

Office Hours:

By appointment

Course Objective:

This is a capstone course with the intention to integrate various accounting disciplines, including financial accounting, assurance, finance and tax through the use of cases. Through group presentation, class discussions and individual case writing, students are expected to develop a solid foundation in the application of technical knowledge possessed by entry level professional accountants to business scenarios and to writing business case responses.

Since class participation is essential in a case study setting, students are strongly encouraged to participate in both small group and class discussions. To facilitate class discussions, students are expected to have read the respective cases prior to each class session.

Learning Objectives:

After completion of this course, students should be able to distinguish between substance and form of an accounting problem, be able to understand how management motivations influence their choice of accounting policies and the impact on audit planning. In situations when there are clear indications that certain standards apply, students are expected to be able to apply case facts to those specific standards; in situations where there are no specific guidance, students are expected to be able to analyze based on first principles.

Furthermore, students should be able to identify and choose among different quantitative tools, perform the calculations with precision, to help them analyze, incorporating qualitative factors and make appropriate recommendations given some management decision-making scenarios.

Finally, students are expected to develop an understanding of an accountant's role in different contexts (public practice, controllership, advisory) and be able to make appropriate recommendations based on supported analyses

Specifically the following learning objectives will be achieved: Technical competency:

- Integrate analysis of financial reporting issues, for routine and non-routine transactions, with assurance, and tax implications.
- Integrate analysis of finance transactions that small and large companies may encounter on a routine basis, with financial reporting, assurance, and tax implications
- Integrate analysis of management decisions that small and large companies may encounter on a

routine basis, with financial reporting, assurance, and tax implications.

Enabling competency:

- Take into consideration ethical and professional conduct when analyzing cases
- Break down complex problems into sub-problems for analysis
- Write business memos in a professional manner
- Present analysis in front of a group with confidence
- Develop self-discipline in managing course work
- Develop leadership skills and teamwork skills in group work

Prerequisites:

This course enables students to apply their technical knowledge to complex accounting problems. Students will be required to interrelate the knowledge obtained from individual subject areas in order to identify problems, analyze data and formulate recommendations for action. Prerequisites: 1) For students in an Honours program, 78 credits including AP/ADMS 3510 3.00, AP/ADMS 3530 3.00, AP/ADMS 4510 3.00 (or AP/ADMS 4511 3.00 or AP/ADMS 4520 3.00), AP/ADMS 4551 3.00 (or AP/ADMS 4515 3.00), and AP/ADMS 4561 3.00 (or AP/ADMS 3520 3.00). Co-requisite: AP/ADMS 4562 3.00. or 2) for other students, these above-listed courses and an average grade of C+ or better in AP/ADMS 3585 3.00 and AP/ADMS 3595 3.00. Course credit exclusions: None. PRIOR TO FALL 2009: Prerequisites: 1) For students in an Honours program, 78 credits including AK/ADMS 3510 3.00, AK/ADMS 3530 3.00, AK/ADMS 4510 3.00 (or AK/ADMS 4511 3.00; or AK/ADMS 4520 3.00 and AK/ADMS 4530 3.00), AK/ADMS 4551 3.00, AK/ADMS 4561 3.00 (or AK/ADMS 3520 3.00) and AK/ADMS 4562 3.00, or 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 4590 3.00.

PLEASE NOTE:
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.
ANY ENQUIRIES REGARDING PREREQUISITES SHOULD BE CLEARED PRIOR TO REGISTRATION.

Required Text & Supplies:

Financial Accounting Cases, Third Canadian Edition, **(Case book)** Camillo Lento, Jo-Anne Ryan, ©2020. (Purchase 120 day e-book rental of the e-book @ https://www.wiley.com/en-ca/Financial+Accounting+Cases%2C+3rd+Canadian+Edition-p-9781119594604)

Course Website (CW)- All other cases will be posted on the course moodle page.

The CPA Canada Handbook (most current version). The CPA Canada Handbook is now available online through York Library (https://edu-knotia-ca.ezproxy.library.yorku.ca/Knowledge/Home.aspx?productID=1)

Recommended Text:
Intermediate Accounting, 12th Canadian Edition, Volume 1 & 2, By Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Irene M. Wiecek, and Bruce McConomy .

Grading and Examinations

Class Participation and Preparation	15%
Group in-class presentation	5%
Midterm: Friday February 28th from 6-8 pm	25%
Pair Assignment (February 7th @ 11.59 pm)	10%
Final Exam	45%
Total	100%

Class Format

Class Participation and Preparation

Most classes will consist of group discussions and class discussions. Every student is expected to contribute by actively engaging in both group and class discussions. Students failing to attend classes on a regular basis and hence not participating in class discussions will receive a failing participation grade.

Starting in Week 2, students are also responsible for submitting preparatory work which will always include a case outline of the weekly case assigned case(s) and other preparatory tasks assigned by your instructor.

Participation and preparatory marks will be assigned to the following activities: preparatory submitted in moodle, participation in discussions and attendance

Pair Assignment
Students will be assigned a case analysis to be prepared in pairs. The case and requirements will be posted on moodle by the end of Week 3 of the term.

Examinations
Midterm and the final exam will each consist of a case simulation. The midterm and final exams will be completed in the computer labs. Lab computers will have restricted application access and students will be limited to using word, excel chrome. Internet access will also be restricted and students will be limited using the CPA Handbook as a reference tool. Students may bring with them a simple function calculator. No other materials are allowed. There are no make-up exams or alternate sittings of the midterm. Handwritten examinations will not be accepted.

Group Presentations
Beginning in week 8, assigned groups (2 per class) will prepare a 20-30 minute presentation on assigned cases. Presentation requirements will be posted on the moodle and discussed in class.

Missed Exams

Midterm
If you are unable to attend midterm examination, you must inform the instructor via email before the day of the exam. All absences must be supported by documentation provided within one week of the missed examination date to ATK 282. Instructors do not accept document in class.

If a midterm examination is missed due to a valid reason such as illness or other reason approved by the Course Director, the midterm weight will be added to the final examination weight.

The documentation required to support this reallocation is as follows:

1. For illness, a completed medical form (Attending Physician's Statement- APS) provided by the Registrar's Office: http://www.registrar.yorku.ca/pdf/attend_physician_statement.pdf

AND

2. A signed statement stating that you are aware that your final examination will be worth 70%.

Please note that a "doctor's note", typically written on a prescription pad, is not acceptable. The only acceptable documentation for illness is an Attending Physician's Statement.

Course director has the right to refuse acceptance of the APS.

Final Exam Review:
Review of final exams in this course will be handled centrally by the School of Administrative Studies. There will be no individual reviews with the professor. Deadlines for exam review are set at the end of each term, but are normally

complete by the end of the month following the exam period. Students should contact the School of Administrative Studies (416-736-2100) after the deferred exam period has passed.

Academic Honesty

Violation of academic honesty is a serious offense. Be sure to read the University's policy in the following link:

http://secretariat-policies.info.yorku.ca/policies/academic-honesty-senate-policy-on/

Violation includes, but not limited to, plagiarism, cheating in exams etc. You are strongly encouraged to take the academic integrity tutorial:
http://www.yorku.ca/tutorial/academic_integrity/

Course Schedule

Session -	Objectives	Case & Student Preparation *technical coverage listed in moodle website
Session 1 M & O – Jan 6 N – Jan 9	**Developing Professional Judgment** - Performing an integrative analysis - what does that mean? - Understanding the CPA Way and the application to financial reporting analysis - Reconciling and dealing with uncertainty **Fine-tuning Your Research Skills** - CPA Canada Handbook (Accounting and Audit)	**Read the following:** - Case 1: Fantasy Football (Case book) - Introduction and case framework Approach (Case Book pg 3-12 up to Step 2) - CPA Way documents (Course Website) - Professional Judgment Resource, Center for Audit Quality (Course Website)
Session 2 M & O – Jan 13 N – Jan 16	**Achieving depth in financial reporting analysis** - Understanding the CPA Way and the application to financial reporting analysis **Written Communication** - KPMG communication module - Develop a well- researched and concise professional memo	**Read and submit an outline for the following:** - Case 2a – Mobile Updates (Case book) - Case 2b – Westside Grocery Story (Case book) Read – KPMG communication module
Session 3 M & O – Jan 20 N – Jan 23	**Achieving depth in financial reporting analysis** - Understanding the CPA Way and the application to financial reporting analysis **Ethics** - KPMG Ethics module	**Read and submit an outline for the following:** - Case 3 - BuyThings.com (Case book) Read only - KPMG Ethics cases (no outline submission necessary)
Session 4 M & O – Jan 27 N – Jan 30	**Achieving depth in financial reporting analysis** - Understanding the CPA Way and the application to financial reporting analysis	**Read and submit an outline for the following:** - Case 4a– Tykes and Tots Child Centre (Case book) - Case 4b - All Extreme Wrestling (Case book)
Session 5 M & O – Feb 3 N – Feb 6	**Achieving depth in financial reporting analysis** - Understanding the CPA Way and the application to financial reporting analysis	**Read and submit an outline for the following:** - Case 5a- Calgary Rush (Case book) - Case 5b – Pan Medical Products Ltd. (Case book)
PAIR ASSINGMENT DUE (FEB 7th – 11:59 pm)		
Session 6 M & O – Feb 10 N – Feb 13	Integration of Financial reporting analysis with various other technical competency areas (management accounting, tax, finance, audit, strategy and governance)	**Read and submit an outline for the following:** Refer to Moodle for Case study related to this session
READING WEEK (Feb 15-21)		
Session 7 M & O – Feb 24 N – Feb 27	**MOCK MIDTERM EXAM**	Case 7 – - Undisclosed practice midterms – TBD on day of class

Session 8 - COMMON MIDTERM EXAM – FEB 28 (6-8pm), Location TBD		
Session 9 M & O – Mar 2 N – Mar 5	Integration of Financial reporting analysis with various other technical competency areas (management accounting, tax, finance, audit, strategy and governance)	**Read and submit an outline for the following:** - Refer to Moodle for Case study related to this session
Session 10 M & O – Mar 9 N – Mar 12	Integration of Financial reporting analysis with various other technical competency areas (management accounting, tax, finance, audit, strategy and governance)	**Read and submit an outline for the following:** - Refer to Moodle for Case study related to this session
No Class SECTION M & O – Mar 16		
Session 11 M & O – Mar 23 N – Mar 19	Integration of Financial reporting analysis with various other technical competency areas (management accounting, tax, finance, audit, strategy and governance)	**Read and submit an outline for the following:** - Refer to Moodle for Case study related to this session
Session 12 M & O – Mar 30 N – Mar 26	Integration of Financial reporting analysis with various other technical competency areas (management accounting, tax, finance, audit, strategy and governance)	**Read and submit an outline for the following:** - Refer to Moodle for Case study related to this session
Session 13 **Common Final Exam – DATE & TIME TBD**		

RELEVANT UNIVERSITY REGULATIONS

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. In order to apply for deferred standing, students must complete a Deferred Standing Agreement (DSA) form and submit their request no later than five (5) business days from the date of the exam. The request must be properly submitted with supporting documentation directly to the main office of the School of Administrative Studies (282 Atkinson), NOT to the Course Director. These requests will be considered on their merit and decisions will be made available to the students by the main office in the School's web site (under the heading of 'Links'), no individualized communication will be sent by the School to the students (no letter or e-mails). The status of the DSA submitted shall be checked at:
http://apps.eso.yorku.ca/apps/adms/deferredexams.nsf

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

Academic Honesty: The 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/policies/document.php?document=69
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 grading scheme (i.e. kinds and weights of assignments, essays, exams, etc.) shall be announced, and be available in writing, within the first two weeks of class, and, 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.

Please refer to the University's outline of important dates for the Winter 2020 term:

http://registrar.yorku.ca/enrol/dates

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/policies/document.php?document=86

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://www.yorku.ca/secretariat/policies/document.php?document=141

For further information on examination scheduling and other important dates, please refer to:
http://www.registrar.yorku.ca/enrol/dates/index.htm

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). Non-academic grounds are not relevant 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 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/grades/reappraisal/index.htm

Accommodation Procedures: LA&PS students who have experienced a misfortune or who are too ill to attend the final examination in an ADMS 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/exams/deferred/index.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/cds/

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.

Effective date: Jan 4, 2020