

**School of Administrative Studies  
Faculty of Liberal & Professional Studies  
York University  
Summer 2020 Course Outline  
AP/ADMS 3585 3.0 Intermediate Accounting I**

<b>Course Instructor :</b>	<b>Sung S. Kwon, PH.D, MSB Professor of Accounting Course Coordinator and Section Director Chair, Audit Committee at SHINHAN Bank Canada</b>
<b>Sections :</b>	<b>B</b>
<b>Course website:</b>	<b>Moodle</b>
<b>Date/Time:</b>	<b>On-line Teaching: Lectures will be captured through TechSmith Relay (Camtasia)</b>
<b>E-Mail Address :</b>	<a href="mailto:adms3585@yorku.ca">adms3585@yorku.ca</a>

### **Calendar Description**

This course, in conjunction with AP/ADMS 3595 3.00, develops thorough knowledge and understanding of generally accepted accounting principles and financial statement analytical skills by examining various technical areas of financial accounting. Prerequisite: AP/ADMS 2500 3.00. Prior to Fall 2009 Prerequisite: AK/ADMS 2500 3.0. Course credit exclusion: AK/ADMS 3585 3.00.

### **Learning Outcomes**

After completion of the course, apart from mastering the technical knowledge of the revenue and asset side of the financial statements, students should also

1. Understand the importance of ethics in the accounting profession and realize potential conflicts of interest that one may encounter in the profession.
2. Begin to learn how to see the inter-relationship between accounting issues, analyse them, and integrate the findings to draw reasonable conclusions.
3. Begin to learn the basics of case writing and communicate effectively.
4. Understand the importance of teamwork and learn how to develop work plans and resolve conflicts.

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 well 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.

## Textbook

### Required

**Intermediate Accounting, 12th Canadian Edition, Volume 1**, By Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Irene M. Wiecek, and Bruce McConomy ISBN: 978-1-119-49633-5 (E-Pub); 978-1-119-49649-6 (LLPC) © 2019

**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](http://www.wiley.com/canada/kieso)
3. WileyPlus: for exercise practice - Class Section URLs:

## Grade Components

	Weighting	Due Date	
Annual Report Assignments	5%	See Schedule	<b><i><u>RA 5.2, <u>Bombardier Inc. on p. 5-69</u></u></i></b>
Group-based Term Project	15%	See Schedule	See instructions below
Take Home Midterm	35%	<b><i>June 28 (Sunday)</i></b> By 5:00 pm	Chapters 1-6, 8, and Appendices 5A & 6A
Final Exam	45%	Exam Period	3 Hours (Chapters 1-12, and Appendices 5A, 6A, and 7A)
<b>Total</b>	<b>100%</b>		

### Annual Report Assignment 5%

There is one annual report assignment that is based on the text-book questions in RA 5.2 (p. 5-69) 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 15%

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 15% 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.**

**This Harvard Business School case is available at: TBA**

**You are responsible for securing your own original case.**

**Each case report** must be submitted by 5:00 pm on *the final exam date* in the Summer 2020 semester. **Email submission will only be accepted. More detailed information will be posted on the Moodle course website.**

### Questions

1. **Conduct ratio and trend analyses such as current ratio, inventory turnover ratio,**

rate of return on assets, rate of return on equity, debt to equity, and debt to total assets for Loblaw and Shoppers Drug Mart in the fiscal years of 2010 - 2012.

2. What is the purpose of the MD&A? What sort of information is provided in this document that is not already disclosed in the financial statements that follow the MD&A? Why is a separate document required? That is, why not simply include the additional information in the financial statements?
3. What are the key accounting policies at Shoppers? How, if at all, do they differ from Loblaw? What is the impact, if any, on the ratios of the two companies of significant accounting policy differences?
4. How has Shoppers performed relative to Loblaw? How has the front of store performed relative to the prescription business?
5. Why is Shoppers attractive to Loblaw as an acquisition?
6. What significant assets will Loblaw acquire with the acquisition?
7. Based on an assessment of Loblaw's financial health and sources of cash, what position is Loblaw in to consider a major acquisition?

### Examinations: 35% midterm; 45% final (take-home exams)

There is one midterm exam and one cumulative final exam. Both the midterm exam and the final exam last 3 hours and contain comprehensive problems and a case. More detailed information will be posted on the course websites before the scheduled dates.

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](http://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.***

### Course Support

#### On Campus Tutorial schedule

<u>Date</u>	<u>Times</u>	<u>Location</u>	<u>Format</u>
May 30	2:00 pm – 5:00 pm	TBA	
June 13	2:00 pm – 5:00 pm	TBA	

July 11	2:00 pm – 5:00 pm	TBA	
July 25	2:00 pm – 5:00 pm	TBA	

### Summary of Class Schedule

<u>WEEK</u>	<u>TOPIC</u>
Week 1: May 12	Chapter 1: Canadian Reporting Environment
Week 2: May 19	Chapter 2: Conceptual Framework
<b>May 25</b>	<b><i>Last day to enrol without permission; ADMS 3585 follows a strict policy of no late enrolment allowed after this date</i></b>
Week 3: May 26	Chapter 4 Reporting Financial Performance; Chapter 5 Financial Position and Cash Flows
Week 4: June 2	Chapter 5: Financial Position and Cash flows; Chapter 6: Revenue Recognition
Week 5: June 9	Chapter 6: Revenue Recognition
Week 6: June 16	Chapter 8: Inventory; <b><i>AR#1 (RA 5.2, <u>Bombardier Inc. on p. 5-69</u>) Due</i></b>
<b>June 28</b>	<b><i>Your Answers to Take Home Midterm Questions to be submitted by 5:00 pm</i></b>
Week 7: June 30	Chapter 7: Cash and Receivables
Week 8: July 7	Chapter 9: Investment
Week 9: July 14	Chapter 9: Investment
<b>July 17</b>	<b><i>Last day to drop without receiving a grade</i></b>
Week 10: July 21	Chapter 10: Acquisition of Property, Plant and Equipment
Week 11: July 28	Chapter 11: Amortization, Impairment, and Disposal
Week 12: August 4	Chapter 12: Intangible Assets and Goodwill
<b>TBA</b>	<b><i>Term Project Submission (Final Exam Date)</i></b>

## Detailed Class Schedule

### **Week 1: Canadian Reporting Environment (May 12)**

#### *Learning objectives:*

1. Understand the role of financial accounting in the capital allocation process
2. Understand the relationship between financial reporting and information asymmetry
3. Understand the relationship between legislation, accounting scandals, financial engineering, and ethics
4. Understand standard setting in Canada
5. Distinguish between rules vs. principles based GAAP.

*Readings:* Kieso Chapter 1

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

*Review Questions:* None

***Sample Multiple Choice Questions- Chapter 1***

### **Week 2: Conceptual Framework (May 19)**

#### *Learning objectives:*

1. Understand the objectives of financial reporting in relation to various stakeholders, their needs and potential conflicts/biases.
2. Understand qualitative characteristics of accounting information and elements
3. Understand what Recognition, Measurement, and Presentation mean in financial reporting
4. Learn the case approach based on the conceptual framework.

*Readings:* Kieso Chapter 2

*Case discussion:* CA2.2

*Review Questions:* E2.2, E2.3, E2.6, P2.5, P2.8

***Sample Multiple Choice Questions- Chapter 2***

### **Week 3: Financial Statements: Reporting Financial Performance and Financial Position (May 26)**

#### *Learning objectives:*

1. Determine what defines high earnings quality
2. Understand the purpose, usefulness, and limitations of the Statement of Financial Position
3. Prepare the Statement of Income and Comprehensive Income, the Statement of Financial Position, the Statement of Retained Earnings, and the Statement of Changes in Equity in the format required by IFRS and ASPE
4. Evaluate accounting treatment for discontinued operations and assets held for sale
5. Calculate earnings per share in accordance with IFRS and ASPE.

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

*Readings:* Kieso Chapters 4 and 5

*Case Discussion:* IC4.2

*Review Questions:* E4.3, E4.12, E4.16, P4.4, P4.10, P4.13, P5.6

***Sample Multiple Choice Questions- Chapter 4***

#### **Week 4: Financial Position and Cash Flows; Revenue Recognition (June 2)**

*Learning objectives:*

1. Understand the purpose and usefulness of the Statement of Cash Flows
2. Prepare the Statement of Cash Flows: Indirect method
3. Calculate and interpret ratios
4. Evaluate treatment for revenue: recognition criteria, discrete vs. continuous earning process, multiple deliverables, gross vs. net revenue

*Readings:* Kieso Chapters 5 and 6, and Appendix 5A

*Case Discussion:* CA6.1

*Review Questions:* E5.14, E5.16, P5.8

***Sample Multiple Choice Questions- Chapter 5***

#### **Week 5: Revenue Recognition (June 9)**

*Learning objectives:*

1. Accounting for long term contracts in profitable, interim loss, and overall loss situations.

*Readings:* Kieso Chapter 6 and Appendix 6A

*Review Questions:* E6.1, E6.4, E6.5, E6.6, E6.7, E6.10, E6.14, E6.18, E6.23, E6.25, E6.28,  
E6.32, E6.35, P6.2, P6.7, P6.9

***Sample Multiple Choice Questions- Chapter 6***

#### **Week 6: Inventory (June 16)**

*Learning objectives<sup>9</sup>*

1. Evaluate treatment for inventory transactions: definition and recognition, measurement, and disclosure.
2. Evaluate the impact of inventory errors on the accuracy of financial statements
3. Understand the differences and evaluate the appropriateness of the choice of cost formula.
4. Calculate and analyse inventory impairment loss: lower of cost and net realizable value
5. Understand accounting for other types of inventory excluded from the LCNRV rule (e.g. biological assets and agricultural produce at point of harvest)
6. Estimate inventory using the gross profit method



*Readings:* Kieso Chapter 8 and no appendix

*Case Discussion:* IC8.1

*Review Questions:* E8.1, E8.3, E8.7, E8-10, E8.17, E8.18, P8.1, P8.7, P8.10

**AR#1 (RA 5.2, Bombardier Inc. on p. 5-69) Due**

***Sample Multiple Choice Questions- Chapter 8***

**Common Midterm** - Your answers to take home midterm questions need to be submitted by 5:00 pm through e-mail on **Sunday, June 28, 2020**. **More detailed information will be posted on the Moodle course website before the exam date.**

Midterm 1 (Chapters 1- 6, 8, and Appendices 5A & 6A)

### **Week 7: Cash and Receivables (June 30)**

*Learning objectives:*

1. Evaluate treatment for cash and receivables: definition, recognition, measurement, and disclosure
2. Determine and analyse allowance for doubtful account balance and related bad debt expense account.
3. Determine note receivables balance using the effective interest and straight line method
4. Determine amounts to be recorded when notes are received for property, goods, or services
5. Evaluate appropriate treatment for sale of receivables with or without recourse, receivables securitization, and secured borrowings under ASPE and IFRS

*Readings:* Kieso Chapter 7 and Appendix 7A

*Case Discussion:* IC 7.1

*Review Questions:* E7.1, E7.5, E7.9, E7.17, E7.22, P7.2, P7.5, P7.6, P7.13, P7.17

***Sample Multiple Choice Questions- Chapter 7***

### **Week 8: Investment Part 1 Non-Strategic Investments (July 7)**

*Learning objectives:*

1. Accurately determine and apply the appropriate measurement model (cost/amortized cost, FV-NI, FV-OCI) for non-strategic investments depending on the facts surrounding their acquisition.
2. Accurately calculate balances for the above investments using the effective interest and straight line method.
3. Accurately calculate any realized and unrealized gain or losses and the appropriate presentation.
4. Understand and interpret the implication of each measurement model as applied to the investments on decision making.

*Readings:* Kieso Chapter 9 and no appendix

*Review Questions:* E9.3, E9.5, E9.10, E9.11, E9.19, E9.20, E9.21

## **Week 9: Investment Part 2 Strategic Investments (July 14)**

### *Learning objectives:*

1. Accurately determine investments that fall into the categories of significant influence or control
2. Apply and understand the use of equity method
3. Comprehend the basic concept of consolidation
4. Interpret the implication of the equity method on decision making
5. Accurately recognize, measure, and disclose impairment loss on non-strategic and strategic investments
6. Comprehend the three levels of fair value input

*Readings:* Kieso Chapter 9

*Case Discussion:* CA 9.1

*Review Questions:* E9.22, E9.24, E9.25, P9-2, P9.14, P9.15

***Sample Multiple Choice Questions- Chapter 9***

## **Week 10: Acquisition of Property, Plant and Equipment (July 21)**

### *Learning objectives:*

1. Evaluate treatment for PPE: recognition criteria, measurement and disclosure
2. Understand and apply the concept of componentization
3. Understand specific cost elements: borrowing costs, dismantling and restoration costs
4. Understand and evaluate treatment for nonmonetary exchanges, contributed assets, and government assistance.
5. Accurately calculate year end balances using appropriate measurement model (cost, revaluation, fair value)
6. Evaluate appropriate treatment for costs incurred after acquisition

*Readings:* Kieso Chapter 10 and no appendix

*Case Discussion:* IC10.1

*Review Questions:* E10.9, E10.11, E10.13, E10.15, E10.19, E10.21, E10.22, E10.23, E10.27,  
P10.4, P10.8, P10.10, P10.12

***Sample Multiple Choice Questions- Chapter 10***

## **Week 11: Amortization, Impairment, and Disposition (July 28)**

### *Learning objectives:*

1. Evaluate different depreciation policies and accurately calculate depreciation expense
2. Understand depletion of natural resources
3. Evaluate treatment for other depreciation issues: change in estimates and policy, partial year depreciation
4. Understand and apply different impairment models.
5. Understand and apply impairment models to asset groups and cash-generating units

6. Evaluate treatment for held for sale and derecognition of PPE

*Readings:* Kieso Chapter 11 and no appendix

*Review Questions:* E11.18, E11.19, E11.21, E11.26, P11.6, P11.14, P11.15

***Sample Multiple Choice Questions- Chapter 11***

**Week 12: Goodwill and Other Intangible Assets (August 4)**

*Learning objectives:*

1. Evaluate treatment for intangible assets: recognition, measurement, and disclosure
2. Evaluate treatment for research and development costs and impact on decision making
3. Understand and apply impairment models to intangibles assets
4. Evaluate treatment for goodwill: recognition, measurement, and disclosure.
5. Understand and apply impairment model to goodwill
6. Understand excess earnings approach and total-earnings approach to goodwill valuation (if time permits)

*Readings:* Kieso Chapter 12, Appendix 12A (if time permits)

*Review Questions:* E12.9, E12.17, E12.18, E12.20, E12.21, P12.1, P12.2

***Sample Multiple Choice Questions- Chapter 12***

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

## PART II: ADMINISTRATIVE INFORMATION

### ENROLMENT

#### Prerequisites

Students are personally responsible for ensuring that they have the necessary prerequisites. The School of Administrative Studies reserves the right to de-enrol any student when it is determined that a student has requested a course without having the necessary listed prerequisites. The School will not be responsible for refunds resulting from students being dropped from a course due to a lack of a prerequisite. Students with outstanding deferred exams in the prerequisite course **may not enrol** in this course.

#### Enrolment Deadline

**The Course Director is not involved in the registration process in any way and cannot assist you with this process.** Because of the high volume of material covered, no registration under any circumstances is permitted after the “last date to enrol without permission date”.

### WORKLOAD

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

#### Practice Problems

Solving practice problems is one of the best ways to understand class materials and prepare for exams. Selected practice problems will be assigned each week but not graded. These assigned practice problems should be considered as a **minimum**. The more exercises and problems you do the more comfortable you will be with questions on the exams. However, if there is a time conflict, I would rather you practice the assigned problems at least twice before the exam, than try more unassigned problems.

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

### COURSE WEBSITE

#### Access

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

Make sure you have a valid Passport York account.

### **Computing Help**

All computing issues should be directed to the Computing and Network Services (CNS). It has an extensive site on the Internet at: <http://www.cns.yorku.ca>. Contact them by phone (416) 736-5800, by E-mail [helpdesk@yorku.ca](mailto:helpdesk@yorku.ca) or you may obtain assistance in person in the William Small Center.

## **EXAMINATIONS**

### **Exam Conflicts**

Exam conflicts are defined as having two or more exams scheduled at the same time on the same day or 3 exams in 24 hours. Back-to-back exams are not considered exam conflicts. Consult the York University website for official timetable information, and if you have exam conflicts, contact the course director to make alternate arrangements in advance.

### **ABSENCE FROM EXAMS**

#### **MIDTERM EXAM**

There are two types of absences from the examination:

- 1) Authorized
- 2) Unauthorized – you get zero on the exam

#### **Authorized absences (Medical)**

If you are unable to attend a midterm because of SEVERE illness, you must obtain a signed Attending Physicians Statement (APS). **Attending Physician's Statements** may be downloaded from [http://www.registrar.yorku.ca/pdf/attend\\_physician\\_statement.pdf](http://www.registrar.yorku.ca/pdf/attend_physician_statement.pdf). You must submit an **APS where the doctor clearly indicates that you were incapacitated on the exam date and have examined you.**

*The APS must be submitted **within ONE week from the missed midterm examination date. LATE SUBMISSION WILL NOT BE CONSIDERED.***

**Important: Submitting your documents on time is not a guarantee that your request will be approved. For medical absence, if you do not seek medical appointment within a reasonable time frame AND the APS does not clearly support that you were incapacitated ON THE EXAM DATE, your request will be denied.**

### **Authorized absences (Religious)**

The University publishes a list of accredited religions. If you have a religious observance preventing attendance at an exam then submit appropriate documentation to get an authorized absence. **All religious absences must be approved by the instructor before the exam date.**

### **Authorized absences (Compassionate)**

- 1) These should be cleared with your Course Director well ahead of the scheduled exam.
- 2) Attendance at weddings or funerals is an excused absence only for members of the immediate family or if you are in the wedding party.
- 3) Note that York does not normally consider inability to get off work as reason for excused absence. Your employer will have to give you a signed letter on letterhead to make such condition an excused absence
- 4) In all cases, whether it be wedding, bereavement or other compassionate grounds, your course director will want to see some form of written documentation supporting the existence of the event.

## **FINAL EXAM**

### **Deferred Exams:**

Deferred standing may be granted to students who are unable to write their final examination at the scheduled time or to submit their outstanding course work on the last day of classes. Details can be found at <http://myacademicrecord.students.yorku.ca/deferred-standing>. 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](http://www.registrar.yorku.ca/pdf/deferred_standing_agreement.pdf)

Attending Physician's Statement form: <http://registrar.yorku.ca/pdf/attending-physicians-statement.pdf>

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 above mentioned link. 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.

### **Final Exam Review/Reappraisal**

Students may request to review final exam. Contact the Administrative office (Room 282 at Atkinson Building Keele Campus, [apsas@yorku.ca](mailto:apsas@yorku.ca)) 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://myacademicrecord.students.yorku.ca/grade-reappraisal-policy>

### **Academic Honesty**

Cheating on exams and other forms of academic dishonesty are absolutely unacceptable. Any attempts of cheating will result in substantial penalties. Suspected breaches of academic honesty will be investigated and charges shall be laid if reasonable and probable grounds exist.

Students should review the York Academic Honesty policy for themselves at:

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

Students might also wish to review the interactive on-line Tutorial for students on academic integrity, at:

<https://spark.library.yorku.ca/academic-integrity-what-is-academic-integrity/>

**For Relevant University, Faculty and School regulations please check:**

<http://sas.laps.yorku.ca/students/>