

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

Delivery Method and Remote Classroom:

Please note that this is a course that depends on remote teaching and learning. **There will be no in-person interactions or activities on campus.** Classes will be conducted using the Zoom platform and will be delivered synchronously during class scheduled times. Throughout the entire each Zoom lecture, students will be required to have their camera turned on and need to be visible (no black screens). Audio must also be available. During the class time, students will be engaged in various activities which will require speaking to the entire class or in groups, completing assigned tasks and submitting them to Moodle. Links to the Zoom meetings will be posted each week on the course website.

Course Day/Time & Course Director:

The following table provides the day of the week/time of day and Course Director for each section. **Students are required to attend the section to which they are enrolled.**

Section	Day/Time – 3 hrs	Course Director	Email	Start Date
A	Tues 2:30 pm	Sandra Iacobelli	siacobel@yorku.ca	May 12
B	Tues 7:00 pm	Sandra Iacobelli	siacobel@yorku.ca	May 12

Technical Requirements for the Remote Classroom:

Equipment requirements: This course will be delivered remotely through scheduled classes over the Zoom platform. You will **need** the following equipment to successfully partake in the course:

- laptop/desktop computer;
- webcam and microphone;
- reliable internet connection.

Please note, using a tablet device **is not permissible** as it will not provide you with the necessary functionality to conduct required in-class activities.

Internet speed: Zoom recommends 800kbps/1.0Mbps (up/down) bandwidth for group calls. You can test their Internet speed through tests, such as [Speedtest](#), or typing into Google ‘what is my Internet speed?’

Please review the following link for full details of Zoom [system requirements](#). Minimum computer requirements are 2GHz dual core processor and 4Gb of RAM.

Quiet space: All classes will require video to be turned on and as such you will need to have access to a **quiet space** for the duration of your class times.

Zoom user name: For participation tracking purposes, please also ensure your zoom user name contains your legal name. If you go by a different name please include both names with your legal name in brackets.

Zoom help guides: In order to prepare for your zoom classes you may wish to partake in various training videos offered by zoom - [Zoom Help and Guides](#).

The following links provide details of zoom best practices and an additional YorkU user guide:

- [Zoom@YorkU Best Practices](#)
- [Zoom@YorkU User Reference Guide](#)

Technical Requirements for Remote Midterms and Exams:

Examinations will be conducted remotely at specified times of days outside of the regularly scheduled class time. In addition to the technical requirements (listed above), examinations may require the use of online proctoring software, further details will be provided later by your instructors.

You will need a dedicated and quiet space to complete write your exams.

The cases used in ADMS 4590 (midterms/exams/practice tests) contain a large number of pages. It is very challenging to prepare a case response without access to a printed paper copy of the case. It is therefore **highly recommended** that you have access to a printer and can print your exams and cases. At the beginning of each exam you will be provided with 10 additional minutes to print the exam. Some students have a second device to view the case at the same time as the exam. This is also acceptable.

Course Website:

Please refer to moodle.yorku.ca

Virtual Office Hours:

Office hours will be held by appointment through Zoom. To make an appointment and obtain a Zoom link email your Course Director.

Course Objective:

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

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

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 the issue 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, not-for-profit) 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).

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.

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](#))

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 Class Pre-work	15%
Group video presentation	5%
Midterm:	30%
Pair Assignment	10%
Final Exam	40%
Course weight total	100%

Class Participation and Class Pre-work -

This component of the course grade will be evaluated based on two components: class pre-work and in-class participation.

Class pre-work: Commencing in Week 2, prior to each class students will be assigned pre-work which must be submitted into Moodle prior to class. Pework will often consist of preparing a case outline, completing a short quiz in Moodle quiz and submitting specific case write-up. Details about the required prework will be provided in the course website.

Quizzes are designed to help you familiarize yourself with the CPA Handbook and provide a technical refresher to the topics covered in your weekly case materials. **You will need these skills to successfully complete midterms and exams.**

Class Participation: All students are expected to contribute by actively engaging in both group and class discussions. Students failing to attend the Zoom classes on a regular basis and hence not participating in group and class discussions will receive a failing participation grade.

Participation will be monitored by your instructor and include the following class activities:

- Partaking in discussion
- Participation in Zoom polls
- Classroom chat function
- Group and individual submissions assigned and submitted to Moodle

Pair Assignment

In pairs students will be required to complete an analysis of a case. The case and requirements will be posted on Moodle by the end of Week 3. Details of the pair assignment requirements will also be reviewed during class time. Student pairs will be assigned at the end of week 2.

Examinations

Midterm and the final exam will each consist of an open book timed case simulation(s). The examination may be held outside of class time. Students should reference the CPA Handbook to analyze financial accounting issues. The exams will be timed and held at specific dates and times. Students will complete case responses in a Microsoft Word and Excel. Collaboration with others during the exam is **not** permissible. All submissions will be made to Turnitin (see course policies).

Please refer to the detailed course schedule for submission and due dates.

There are no make-up exams or alternate sittings of the midterm. **Handwritten examinations will not be accepted.**

Group Video Presentations

Two groups per class will be assigned to prepare a 20-minute video presentation on an assigned case. Video presentation requirements will be posted on the Moodle and reviewed in class. Video presentations will not require group members to be physically present in one location. Groups will have to respond to questions and answers session in a predetermined zoom meeting with their course director.

Missed Exams:

If you are unable to complete midterm examination at the pre-specified time you must inform the instructor via email **before the release of the exam in Moodle**. If a midterm examination is missed due to a valid reason such as illness or other reason approved by the Course Director, the weight of the grade of the midterm will be reallocated to the final exam.

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

Academic Honesty and Integrity:

In this course, we strive to maintain academic integrity to the highest extent possible. Please familiarize yourself with the meaning of academic integrity by completing SPARK's [Academic Integrity module at the](#) beginning of the course. Breaches of academic integrity range from cheating to plagiarism (i.e., the improper crediting of another's work, the representation of another's ideas as your own, etc.). All instances of academic dishonesty in this course will be reported to the appropriate university authorities, and can be punishable according to the [Senate Policy on Academic Honesty](#).

Turnitin

To promote academic integrity in this course, students will be normally required to submit their written assignments to Turnitin (via the course Moodle) for a review of textual similarity and the detection of possible plagiarism. In so doing, students will allow their material to be included as source documents in the Turnitin.com reference database, where they will be used only for the purpose of detecting plagiarism. The terms that apply to the University's use of the Turnitin service are described on the Turnitin.com website.

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/>

Class Recordings:

Students are prohibited from recording Zoom classes without the expressed permission of the course Direction. Should your course Director post class recordings on Moodle course website students must abide the following: 1) the recordings should be used for educational purposes only and as a means for enhancing accessibility; 2) students do not have permission to duplicate, copy and/or distribute the recordings outside of the class (these acts can violate not only copyright laws but also FIPPA); and 3) all recordings will be destroyed after the end of classes.

Final Exam Review:

Review of final exams marking will be handled remotely through Zoom during the formal exam viewing period. To request a review, email your course Director. 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.

Course Schedule

Session	Objectives	Case & Student Preparation *technical coverage listed in Moodle website				
<p>Session 1</p> <table border="1" data-bbox="170 350 392 420"> <tr> <td>A & B</td> <td>May 12</td> </tr> <tr> <td></td> <td></td> </tr> </table>	A & B	May 12			<p>Developing Professional Judgment</p> <ul style="list-style-type: none"> - Performing an integrative analysis - what does that mean? - Understanding the CPA Way and the application to financial reporting analysis - Reconciling and dealing with uncertainty <p>Fine-tuning Your Research Skills</p> <ul style="list-style-type: none"> - CPA Canada Handbook (Accounting and Audit) 	<p>Read the following:</p> <ul style="list-style-type: none"> - 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)
A & B	May 12					
<p>Session 2</p> <table border="1" data-bbox="170 850 392 920"> <tr> <td>A & B</td> <td>May 19</td> </tr> <tr> <td></td> <td></td> </tr> </table>	A & B	May 19			<p>Achieving depth in financial reporting analysis</p> <ul style="list-style-type: none"> - Understanding the CPA Way and the application to financial reporting analysis <p>Written Communication</p> <ul style="list-style-type: none"> - Course notes on preparing a professional memo 	<p>Read and submit an outline for the following:</p> <ul style="list-style-type: none"> - Case 2 – Westside Grocery Story (Case book) <p>Read – Course notes on preparing a professional memo (Course website)</p>
A & B	May 19					
<p>Session 3</p> <table border="1" data-bbox="170 1216 392 1286"> <tr> <td>A & B</td> <td>May 26</td> </tr> <tr> <td></td> <td></td> </tr> </table>	A & B	May 26			<p>Achieving depth in financial reporting analysis</p> <ul style="list-style-type: none"> - Understanding the CPA Way and the application to financial reporting analysis <p>Ethics</p>	<p>Read and submit an outline for the following:</p> <ul style="list-style-type: none"> - Case 3 - BuyThings.com (Case book) <p>Read only - KPMG Ethics cases (no outline submission necessary)</p>
A & B	May 26					

	- KPMG Ethics module					
Session 4 <table border="1"> <tr> <td>A & B</td> <td>June 2</td> </tr> <tr> <td></td> <td></td> </tr> </table>	A & B	June 2			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 4– Tykes and Tots Child Centre (Case book)
A & B	June 2					
Session 5 <table border="1"> <tr> <td>A & B</td> <td>June 9</td> </tr> <tr> <td></td> <td></td> </tr> </table>	A & B	June 9			Integration of <u>financial reporting</u> analysis with various other technical competency areas (management accounting, tax, finance, <u>audit</u> , strategy and governance)	Read and submit an outline for the following: - Case 5- Atomic Excellence (course website)
A & B	June 9					
PAIR ASSIGNMENT DUE June 12, 2020						
Session 6 <table border="1"> <tr> <td>A & B</td> <td>June 16</td> </tr> <tr> <td></td> <td></td> </tr> </table>	A & B	June 16			Integration of <u>financial reporting</u> analysis with various other technical competency areas (management accounting, tax, finance, <u>audit</u> , strategy and governance) -	Read and submit an outline for the following: - Case 6 – Tim’s Heating & Cooling (Case book)
A & B	June 16					
READING WEEK (June 23-June 26)						
Session 7 Delivered Asynchronously	MOCK MIDTERM EXAM	- Case 7 – - Practice midterm- case TBD - Delivered Asynchronously – see instructions on course website - Students will complete posted sample midterm and debrief				
Session 8 - COMMON MIDTERM EXAM – July 3 (6-8pm), - Online						

Session 9 <table border="1" data-bbox="170 224 392 293"> <tr> <td>A & B</td> <td>July 7</td> </tr> <tr> <td>C</td> <td>July 8</td> </tr> </table>	A & B	July 7	C	July 8	Integration of <u>financial reporting</u> analysis with various other technical competency areas (<u>management accounting</u> , tax, finance, audit, <u>strategy and governance</u>)	Read and submit an outline for the following: - Case 9 – CinePro (posted on Moodle)
A & B	July 7					
C	July 8					
Session 10 <table border="1" data-bbox="170 446 392 516"> <tr> <td>A & B</td> <td>July 14</td> </tr> <tr> <td>C</td> <td>July 15</td> </tr> </table>	A & B	July 14	C	July 15	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: - Case 10 – Hemp Co (posted on Moodle)
A & B	July 14					
C	July 15					
Session 11 <table border="1" data-bbox="170 669 392 738"> <tr> <td>A & B</td> <td>July 21</td> </tr> <tr> <td>C</td> <td>July 22</td> </tr> </table>	A & B	July 21	C	July 22	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: - Case 11 – TBD
A & B	July 21					
C	July 22					
Session 12 <table border="1" data-bbox="170 891 392 961"> <tr> <td>A & B</td> <td>July 28</td> </tr> <tr> <td>C</td> <td>July 29</td> </tr> </table>	A & B	July 28	C	July 29	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: - Case 12 – TBD
A & B	July 28					
C	July 29					
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 Summer 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: May 1, 2020