

Faculty of Liberal & Professional Studies School of  
Administrative Studies

**Course Outline Summer 2021**  
**AP/ADMS2500 3.0**  
**Introduction to Financial Accounting**

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**COURSE WEBSITE** <https://eclass.yorku.ca/eclass/course/view.php?id=49878>

Section	Day	Class Time	Course Director
A	Thursday	2:30-5:30pm	Stella Peng
B	Thursday	7-10pm	Timothy Ng
C	N/A	Online	Stella Peng

Course email address: [adms2500@yorku.ca](mailto:adms2500@yorku.ca)

**Prerequisites:** None. However, AP/ADMS1000 3.00 is strongly recommended.

**1) COURSE ORGANIZATON**

**This class includes both synchronous and asynchronous elements:**

- **Asynchronous element:** pre-recorded lecture and tutorial videos are posted on the course eClass site and are available to students starting on the first day of class. You have the flexibility and option of learning the course material anytime during the week by following the schedule in this course outline.
- **Synchronous element:** weekly Zoom meeting offers a flipped classroom where your professors check your understanding of the key chapter materials (through ungraded Kahoot quiz) and highlight the important takeaways of the chapter. We will also practice some exercises together, normally including one exercise from the textbook and one practice from other sources such as past exams. End of the meeting time is designated for your questions.

Section	Day	Start	End	Host (Session 1 to 6)	Host (Session 7 to 12)
A	Thursday	2:30 pm	4:30pm	Stella Peng	Timothy Ng
B	Thursday	7:00 pm	9:00pm	Stella Peng	Timothy Ng
C	Online				

- For Section A and B (“remote” mode) students, you are expected to join the Zoom meeting in your enrolled section. If occasionally you are unable to attend your regular section, you could join the other section.

- For Section C (“online” mode) students, you may choose to study on your own pace, but you are highly encouraged to attend weekly Zoom meetings – “Online” mode is not for everyone. Attending class has the huge benefit of motivating you to stay up to date each week. The more weeks you fall behind, the higher likelihood you may fail this course. Another benefit of coming to class is that you can ask questions in real-time and get responses from professors right away.

### Zoom Meeting Protocol

- You’ll find the Zoom meeting link on the eClass website. During the Zoom meeting, please change your name of the Zoom meeting to “Your first name + family name initial + Section number” (e.g. “John D, Sec M” for John Doe in Section M). **You are expected to join the Zoom meeting fully prepared:** you should finish the pre-recorded lecture and attempt some, if not all, of the end-of-chapter questions in ebook and other assignments in a given week. **If, for any reason, you are unable to finish pre-recorded lectures and assignments, you are still encouraged to attend Zoom meeting,** as it will provide you important takeaways of each chapter and chances to practice questions in class.
- To participate in class, you could use the Raise Hand function or the chat panel. The Chat panel is used for students to ask questions related to the course, and for the professor (and sometimes other students who volunteer) to answer these questions. Inappropriate or disrespectful language in the Chat panel will not be tolerated, and professors reserves the right to turn off Chat panel when deemed necessary. More detailed guide about how to use Zoom is available on the course website for students who are not familiar with Zoom.

### Course Website

This course has a common website for all sections. The website is visible to students on the first day of Summer term (i.e., May 10). **It is important to ensure you keep on top of the announcements posted on eClass.**

The website contains important information such as

- Course outline and other documents to help you start the course
- Announcements on all important matters in the course. You should check these announcements on timely basis and especially before class in case there is a class cancellation or change.
- Recorded lecture and tutorial videos, and lecture slides that accompany these videos
- Term project guide and Data Analytics quiz guide
- Exam information

Access to the course website is restricted to students enrolled in the course. You need to log in with your York Passport. Allowing third-party to access course website without the professors’ permission is considered a violation of academic code, and the IT Department has software to detect such activities.

### Tutorial Sessions

Drop-in weekly tutorials sessions are available on Saturdays from 9:30am-11:30am, starting on May 15<sup>th</sup>.

## 2) GRADING SCHEME

Connect Assignments	19%
Term Project	20%
Midterm Exam	25%
Analytical Quiz	6%
Final Exam	30%
<b>Total</b>	<b>100%</b>

The weekly course schedule on the following page provides more detailed due dates and requirements.

### 3) WEEKLY TIMETABLE AND DUE DATES

(*Note: Dates and coverage are subject to change as circumstances dictate. Check the announcements made on the course website or through broadcast email for updated information.*)

Session	Date	Topic	To Do
<b>Session 1 to Session 6</b>			
1	May 13	Ch1, 2, 3 Financial statements and bookkeeping	<p><b>Before Zoom Meeting</b></p> <ul style="list-style-type: none"> <li>• Log into eClass course website and browse course outline</li> <li>• Purchase textbook from Connect</li> <li>• Register Connect, read course outline and bring questions to class</li> <li>• Read textbook Chapters 1, 2 and 3</li> <li>• Listen to Session 1 lecture and tutorial videos</li> <li>• Attempt end-of-chapter questions and Connect assignments</li> </ul> <p><b>Zoom Meeting</b></p> <ul style="list-style-type: none"> <li>• Attend Zoom meeting which include the following activities               <ul style="list-style-type: none"> <li>○ Questions on the course outline</li> <li>○ Kahoot quiz on Ch1, 2 &amp; 3</li> <li>○ Practice questions demonstration</li> <li>○ Summary of important takeaways from the session</li> <li>○ Q&amp;A</li> </ul> </li> </ul>
2	May 20	Ch4 Adjusting entries and accounting cycle  <b>Term Project, Part 1</b> (Due May 31)	<p><b>Before Zoom Meeting</b></p> <ul style="list-style-type: none"> <li>• Read textbook Chapter 4</li> <li>• Listen to Session 2 lecture and tutorial videos</li> <li>• Attempt end-of-chapter questions and Connect assignments</li> <li>• Start working on Part 1 of term project. The first step is to find your designated public firm from the SEDAR website, by following the instruction in the eBook and eClass website.</li> </ul> <p><b>Zoom Meeting</b></p> <ul style="list-style-type: none"> <li>• Attend Zoom meeting which include the following activities               <ul style="list-style-type: none"> <li>○ Kahoot quiz on Ch4</li> <li>○ Practice questions demonstration</li> <li>○ Summary of important takeaways from the session</li> <li>○ Q&amp;A</li> </ul> </li> </ul>
3	May 27	Ch5 Merchandising  <b>Appendix A:</b> - Acct theory	<p><b>Before Zoom Meeting</b></p> <ul style="list-style-type: none"> <li>• Read textbook Chapter 5, and <i>Accounting Theory</i> topic in Appendix A</li> <li>• Listen to Session 3 lecture and tutorial videos</li> <li>• Attempt end-of-chapter questions and Connect assignments</li> </ul> <p><b>Zoom Meeting</b></p> <ul style="list-style-type: none"> <li>• Attend Zoom meeting which include the following activities               <ul style="list-style-type: none"> <li>○ Kahoot quiz on Ch5</li> <li>○ Practice questions demonstration</li> <li>○ Summary of important takeaways from the session</li> <li>○ Q&amp;A</li> </ul> </li> </ul> <p><i>Accounting Theory</i> contains an extraordinary number of new terms, many of which are very specific in meaning and use. Special effort is needed to assimilate this new terminology, to ensure you understand terms used in class and exam properly.</p>

	<b>May 31</b>	<b>Term Project, 1<sup>st</sup> submission (4%) due</b>	<b>Finish Part A of the term project for this submission. Submission of Part A is through eClass and closes at 11:59pm.</b> Keep a backup copy in case of loss. Suggest submitting at least one day early for you to have access to technical support in case of technical failure. Note technical failures or sudden illness are not considered valid reasons for late submission or deadline extension of term project.
<b>4</b>	<b>Jun 3</b>	<b>Ch6</b> Cash	<p><b>Before Zoom Meeting</b></p> <ul style="list-style-type: none"> <li>• Read textbook Chapter 6</li> <li>• Listen to Session 4 lecture and tutorial videos</li> <li>• Attempt end-of-chapter questions and Connect assignments</li> </ul> <p><b>Zoom Meeting</b></p> <ul style="list-style-type: none"> <li>• Attend Zoom meeting which include the following activities <ul style="list-style-type: none"> <li>○ Kahoot quiz on Ch6</li> <li>○ Practice questions demonstration</li> <li>○ Summary of important takeaways from the session</li> <li>○ Q&amp;A</li> </ul> </li> </ul>
<b>5</b>	<b>Jun 10</b>	<b>Ch7</b> Receivables  <b>Data Analytics (Quiz on July 4)</b>	<p><b>Before Zoom Meeting</b></p> <ul style="list-style-type: none"> <li>• Read textbook Chapter 7</li> <li>• Listen to Session 5 lecture and tutorial videos</li> <li>• Attempt end-of-chapter questions and Connect assignments</li> <li>• Browse materials assigned for Data Analytics quiz and bring questions to class</li> </ul> <p><b>Zoom Meeting</b></p> <ul style="list-style-type: none"> <li>• Attend Zoom meeting which include the following activities <ul style="list-style-type: none"> <li>○ Kahoot quiz on Ch7</li> <li>○ Practice questions demonstration</li> <li>○ Summary of important takeaways from the session</li> <li>○ A brief of data analytics quiz, plus tips on how to prepare for it</li> <li>○ Q&amp;A</li> </ul> </li> </ul>
<b>6</b>	<b>June 17</b>	<b>Ch1-7:</b> Review & Mini Cases	<p><b>Before Zoom Meeting</b></p> <ul style="list-style-type: none"> <li>• Review assigned mini cases (available from eClass website)</li> <li>• Attempt these mini cases without checking solutions</li> <li>• Listen to Session 6 lecture and tutorial videos, which contain solutions to mini cases</li> <li>• Download the <i>demo mini case</i> to be used in Zoom class; read and attempt the mini case before class. Note this mini case is from a past exam and is for in-class demo purpose - it differs from the above assigned mini-cases and requires a separate download.</li> </ul> <p><b>Zoom Meeting</b></p> <ul style="list-style-type: none"> <li>• Attend Zoom meeting which include the following activities <ul style="list-style-type: none"> <li>○ Kahoot quiz on Ch1-Ch7</li> <li>○ Mini case demonstration</li> <li>○ Q&amp;A</li> </ul> </li> </ul>

	<b>June 18</b>	<b>Connect Assignments (9%) Due</b>	<b>Connect Assignments for Chapters 1-7 (7%, 1% per chapter) and mini case #1 (2%) due at 11:59pm.</b> Multiple attempts allowed, best mark counts. Keep a backup copy in case of loss. Suggest submitting at least one day early for you to have access to technical support in case of technical failure. Note technical failures or sudden illness are not considered valid reasons for late submission or deadline extension of term project.
	<b>June 20</b>	<b>Midterm Exam (25%)</b> Sunday, 10am-noon	Covering topics of Chapters 1 to 7 (i.e., Session 1 to Session 6). This is a timed, closed book online exam. Access to stable internet is necessary. Exam contains a set of multiple-choice questions, including mini-cases analysis.
	Jun 24	Reading Week	No class
<b>Session 7 to Session 12</b>			
<b>7</b>	July 1	Canada Day  <b>Ch8</b> Inventory	No Class  <b>Self-Study</b> <ul style="list-style-type: none"> <li>• Read textbook Chapter 8</li> <li>• Listen to Session 7 lecture and tutorial videos</li> <li>• Attempt end-of-chapter questions and Connect assignments</li> </ul>
	<b>July 4</b>	<b>Data Analytics Quiz (6%)</b>	At 10am the dataset will be made available. The quiz starts at 11am. By 11:30am the quiz will close. <b>Note that although the quiz will open for 90 minutes, you only have 30 minutes to finish the quiz once you started.</b> Remaining time in the quiz will be shown.  Data Analytics is not included in the textbook. Refer to the “Data Analytics” section in the eClass course website <b>to get the study materials and practice questions</b> , in order to prepare for the quiz.
<b>8</b>	<b>Jul 8</b>	<b>Ch9</b> Capital Assets  <b>Appendix B:</b> Time Value of Money (TVM)	<b>Before Zoom Meeting</b> <ul style="list-style-type: none"> <li>• Read textbook Chapter 9 and Appendix B, TVM <ul style="list-style-type: none"> <li>- Be aware that TVM concept is applied in multiple chapters, e.g., the purchase of long-lived assets using deferred payment plans (Ch 9) and the pricing of a bond issue (Ch 10)</li> </ul> </li> <li>• Listen to Session 8 lecture and tutorial videos</li> <li>• Attempt end-of-chapter questions and Connect assignments</li> </ul> <b>Zoom Meeting</b> <ul style="list-style-type: none"> <li>• Attend Zoom meeting which include the following activities <ul style="list-style-type: none"> <li>○ Kahoot quiz on Ch8 &amp; Ch9</li> <li>○ Practice questions demonstration</li> <li>○ Summary of important takeaways from the session</li> <li>○ Q&amp;A</li> </ul> </li> </ul>
<b>9</b>	<b>Jul 15</b>	<b>Ch10</b> Liabilities	<b>Before Zoom Meeting</b> <ul style="list-style-type: none"> <li>• Read textbook Chapter 10</li> <li>• Listen to Session 9 lecture and tutorial videos</li> <li>• Attempt end-of-chapter questions and Connect assignments</li> </ul>

			<p><b>Zoom Meeting</b></p> <ul style="list-style-type: none"> <li>• Attend Zoom meeting which include the following activities <ul style="list-style-type: none"> <li>○ Kahoot quiz on Ch10</li> <li>○ Practice questions demonstration</li> <li>○ Summary of important takeaways from the session</li> <li>○ Q&amp;A</li> </ul> </li> </ul> <p>Bonds Payable is a challenging topic that typically is among the poorest answered questions on exams. The difficulty is compounded by the requirement to have a working knowledge of time value of money (TVM) concepts (appendix B) in order to do these questions. Special effort is needed to understand how TVM is applied in this chapter.</p>
10	Jul 22	Ch11 Equities	<p><b>Before Zoom Meeting</b></p> <ul style="list-style-type: none"> <li>• Read textbook Chapter 11</li> <li>• Listen to Session 9 lecture and tutorial videos</li> <li>• Attempt end-of-chapter questions and Connect assignments</li> </ul> <p><b>Zoom Meeting</b></p> <ul style="list-style-type: none"> <li>• Attend Zoom meeting which include the following activities <ul style="list-style-type: none"> <li>○ Kahoot quiz on Ch11</li> <li>○ Practice questions demonstration</li> <li>○ Summary of important takeaways from the session</li> <li>○ Q&amp;A</li> </ul> </li> </ul> <p>This chapter contains an extraordinary number of new terms, many of which are legal. Special effort is needed to assimilate this new terminology. Accounting for Equity is complex. We restrict our coverage of Equity mostly to definitions, journal entries and a few computations. Most of the complex calculations are left for Intermediate Accounting.</p> <p>A presentation on starting a business in Canada is on the course website. This presentation is not examinable material and is strictly for your personal enlightenment should you wish to start your own firm.</p>
11	Jul 29	Ch12: Cash Flow Statement	<p><b>Before Zoom Meeting</b></p> <ul style="list-style-type: none"> <li>• Read textbook Chapter 12</li> <li>• Listen to Session 10 lecture and tutorial videos</li> <li>• Attempt end-of-chapter questions and Connect assignments</li> </ul> <p><b>Zoom Meeting</b></p> <ul style="list-style-type: none"> <li>• Attend Zoom meeting which include the following activities <ul style="list-style-type: none"> <li>○ Kahoot quiz on Ch12</li> <li>○ Practice questions demonstration</li> <li>○ Summary of important takeaways from the session</li> <li>○ Q&amp;A</li> </ul> </li> </ul> <p>This is a “killer topic” in the course. Cash Flow Statements are important in business and finance. Their construction is more difficult than the construction of other statements such as the Income Statement and the Balance Sheet. Make sure you invest enough time into this chapter.</p>

12	Aug 5	<b>Ch13:</b> Financial Statement Analysis  <b>Appendix A:</b> - Internal controls - Assurance	<b>Before Zoom Meeting</b> <ul style="list-style-type: none"> <li>• Read textbook Chapter 13</li> <li>• Listen to Session 12 lecture and tutorial videos</li> <li>• Attempt end-of-chapter questions and Connect assignments</li> </ul> <b>Zoom Meeting</b> <ul style="list-style-type: none"> <li>• Attend Zoom meeting which include the following activities             <ul style="list-style-type: none"> <li>○ Kahoot quiz on Ch13</li> <li>○ Practice questions demonstration</li> <li>○ Summary of important takeaways from the session</li> <li>○ Q&amp;A</li> </ul> </li> </ul> <p>Ensure you work the examples in the text and on the website. Financial ratio formulas are provided for the final exam.</p> <p>Appendix A: <i>Internal controls</i> topic is examinable on the final exam. <i>Assurance</i> topics is for your personal interest and growth and is not examinable in this course.</p>
	Aug 10	<b>Term Project:</b> <b>2<sup>nd</sup> Submission (16%)</b> <b>Due</b>	<p><b>You need to finish Part C (12%) and D (4%) of the term project for this submission (Part B is not required). Submission of Part C and D is through eClass and closes at 11:59pm.</b> Keep a backup copy in case of loss. Suggest submitting at least one day early for you to have access to technical support in case of technical failure. Note technical failures or sudden illness are not considered valid reasons for late submission or deadline extension of term project.</p>
	Aug 10	<b>Connect Assignments (10%)</b> <b>Due</b>	<p><b>Connect assignments for Chapter 8 to Chapter 13 (6%, 1% for each chapter), Appendix A (1%) and B (1%), and mini case #2 (2%) due at 11:59pm.</b> Multiple attempts allowed, best mark counts. Keep a backup copy in case of loss. Suggest submitting at least one day early for you to have access to technical support in case of technical failure. Note technical failures or sudden illness are not considered valid reasons for late submission or deadline extension of term project.</p>
	<b>Aug 12 – Aug 19</b>  (common final exam period)	<b>Final Exam (30%)</b>	<ul style="list-style-type: none"> <li>• <b>For students who have written the midterm exam, final exam is non-cumulative</b> covering topics of Chapters 8 to 13 and Appendix A &amp; B (i.e., Sessions 7 to 12).</li> <li>• <b>Students who missed the midterm exam will write a comprehensive exam</b> that covers Chapters 1 to 13 and Appendix A&amp;B (i.e., sessions 1 to 12). The weight of the final exam is 55% (with 30% from regular final exam, and 25% transferred from missed midterm exam). It contains a set of multiple-choice questions, including mini-cases analysis. If by mistake or in purpose a student who missed the midterm exam writes the regular final exam instead of the comprehensive final exam, the weight of the final remains 30%, rather than 55%. That is, you receive zero for midterm exam.</li> <li>• Final exam is a timed, closed book online exam. Access to stable internet is necessary. It contains a set of multiple-choice questions, including mini-cases analysis. All content from lectures, website and the text (including short videos of the eBook used) is examinable unless otherwise specified.</li> <li>• It is not possible to re-write the exam or have a make-up exam once opened. Once the exam is opened it is marked, if left blank, a zero is reported.</li> <li>• Missing the final exam requires you to follow <a href="#">protocol managed by the School of Administrative Studies</a>. Course directors are not involved with</li> </ul>

			<p>deferred exams. In this course deferred exams by definition cover the entire course and its current content, no matter whether you write midterm exam or not.</p> <ul style="list-style-type: none"> <li>• Official grades will be posted by the Registrar’s Office when approved by the Registrar.</li> </ul>
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More details on grade components:

**a) Connect assignments 19% (submit through Connect)**

Attempt the quiz when you have completed reviewing the chapter, associated lecture and have attempted the practice problems. The quiz gives you instant feedback on your level of learning accomplishment. These quiz questions are in the same format and of the same complexity as your exam questions, so taking the quizzes is an important part of your exam preparation. Note that quizzes are only open until certain specific dates each term, they do not remain open the whole term so plan accordingly. **Connect assignments allow multiple attempts and only the best mark is considered; eClass assignments and quizzes only allow one attempt.**

**b) Term Project 20% (Submit through eClass)**

The term project for this semester and explicit instructions on how to complete and submit it are available in the ebook (Connect). Complementary details applicable to this course/semester might appear in the course website (eClass). If you do not comply with the requirements, you might end up with a zero in the assignment.

The submission of a term project comprises a significant percentage of your grade. Submission can be completed at any time until the deadlines indicated in this course outline. Submissions cannot be accepted once the system closes and grades calculated, so not submitting before the deadline implies a grade of zero in the assignment and its weight cannot be transferred to any other component on the course, so plan accordingly.

The term project will give you hands-on experience applying the concepts presented in this course. When you complete the term project, you have mastered the key learning objectives of this course. It is comprised of four major tasks:

1. Read and understand an annual report for a real company,
2. Use commercial accounting software to record simple transactions,
3. Maintain a set of accounting records and generating financial statements for a small business,
4. Perform an analysis of financial statements prepared for a small business.

The term project requires you start work on it early. Please **include your last name, first name, student ID, section# in the title of the submission**. Please note that the **one file** with your answers for each part of the term project can be **submitted only once**, so before submitting it, make sure it is correct and complete. **No second or subsequent submissions or amendments by e-mail will be considered. You are encouraged to submit the term project 48 hours before the due date - in case you anticipate technical issues, this will give you enough time to contact the professor and have the issue fixed to allow timely submission by due date.**

Assignments not submitted on time get a zero; this applies to all assignments received after midnight according to the records of the course account, no matter if it is late for a couple of seconds, minutes, hours or days. **There are no excused reasons (e.g., sickness, travel arrangement or technical issues) for late submission, nor extended time for students with disabilities**, because the term projects can be submitted at any time between the beginning of its availability and the prescribed deadline. The electronic feedback of the graded term projects will be returned in four weeks, but key elements will be discussed in the class immediately after its due date.

**Plagiarism:** Please note that while you may discuss project requirements with classmates, each student must submit a personalized and unique solution (including template and formatting). Each semester several students are convicted of plagiarism for copying classmate’s materials or using purchased solutions from off-campus sources. Do not jeopardize your academic program by such foolish behavior. Beware of the off-campus company handing out notices on campus for assistance with your term project. If you buy a solution



from them, you will end up with a zero in the course and a notation of academic dishonesty on your transcript. Please read and be familiar with York regulations on plagiarism. They are enforced scrupulously in this course. Copied solutions will be detected. This course uses sophisticated detection methods, and you will be caught. Doing this project by yourself is essential to your achieving the learning objectives of this course.

**c) Data Analytics Quiz 6% (eClass)**

As a first step in business analytics, each student on an individual basis must answer an eClass quiz using Excel. The course web site has a section “Analytics Quiz” dedicated to the quiz preparation. Instructions, tutorial, and a mock quiz with complete data set are made available in eClass for students to browse and practice in advance.

The purpose of this requirement is to expose you to an essential tool, Excel, that must be mastered by those intended to work in organizations as business professionals. It has been mentioned by employers and advanced students that it is too late to wait until your senior year to start familiarizing with Excel functionalities and data analytics visualization software such as Power BI. Active learning of the capabilities of these software tools is regularly mentioned as an asset to bring to job interviews.

**d) Exams 55%**

**Midterm exam (25%):** As a multi-section course, the midterm exam in ADMS 2500 is scheduled outside of class on Sunday, June 20 from 10am to Noon. You should not take this course if you are unable to attend this exam. Students who miss the mid-term exam do not need to submit an APS or any other documentation. The weight of the missed mid-term exam is automatically transferred to the final and the final exam will be comprehensive covering the entire course content. You will be able to see your midterm result on the course website prior to the “last date to drop without receiving a grade” date.

**Final exam (30%):** This course may require you to follow proctor mechanisms or use web camera during Zoom and exams, based on the university policy by the time of the exam. **No student can miss the final exam and receive a passing grade in the course. That is, even if your term grade is above the passing grade, you can't receive a passing grade for the course without writing the final exam.** Deferred status is available for authorized absence in the final exam. Students missing the final exam must satisfy all requirements of the Deferred Exam policy of the School of Administrative Studies (Deferred Standing Agreement).

**For both exams,** please note the following:

**Note 1:** Under no circumstances is the result of an examination changed once it is written. If you don't feel well, go to the doctor and do not open the online examination. Also, there are **no** deviations from the stated grading scheme. The most common request is “If I do better on the final, can I count the midterm less?” The answer is no...

It is essential that you write out a study plan that dedicates at least six hours a week in addition to the virtual class time for the course materials. Two hours of study for each classroom hour has been the rule of thumb forever in Honours University accounting courses as the minimum work ethic to have a passing grade. (A special note to ESL students: accounting is a language with many hundreds of technical terms. If your English skills are weak, then count on spending extra time to master this course.)

**Note 2:** No two exams can ever be of equal difficulty. York requires that second year courses in honours professional programs be submitted with predetermined normal grade distributions. Accordingly, grades in this course will be adjusted up **or** down to conform to York requirements.

**Note 3:** All written examinations are expected to be the original work of students (use your own words and formats), and any deviation represents a violation of York's Senate Policy on Academic Honesty. From day one you are going to be bombarded with flyers from outside "tutoring companies" that guarantee you high grades on the term project and a pass on the exam. Such claims are completely false and you are not only wasting your money, **but risk expulsion from the University**. eClass and Connect allow to compare submissions for plagiarism, if you purchase or share even the template of your submission is likely to be red flagged and you will be called in to a disciplinary hearing. The principal purpose of working the term project is to give you essential skills for job interviews as well as to prepare for exams, buying a term project doubles your chances of failing the exams. Be smart and actually learn the material. If you need assistance, it is there for you. Please use all the resources available in this course.

**Note 4:** To best ensure academic integrity, **all online exam questions are sequential**, meaning that you cannot go back and forth between questions and once you answer a question and move on to the next, it is final.

**Note 5:** (applicable to on campus exam only) In case of fire alarms or other unexpected events that interrupt the exam, 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.

**Deferred Exams:** Deferred standing may be granted to students who are unable to write final examination at the scheduled time due to illness, a personal or family emergency, or religious commitment. Students must register at <https://www.yorku.ca/laps/sas/academic-resources/deferred-exam-requests/> to apply for deferred standing.

**Your request must be received by the office within 7 days of the date of the final examination for which you are asking for a deferred standing.** To request a deferral of your final exam, follow the steps below. If you do not see your course code listed, please contact the department where your course is offered.

1. Download and complete the [Final Exam / Assignment Deferred Standing Agreement \(DSA\) form](#).
2. Gather any relevant supporting documentation, scan them, and keep the paper copies for your records. Health issues will require an Attending Physician's Statement ([APS Form](#)). Please note that effective March 13, 2020, and until further notice, students will not be required to submit an Attending Physician's Statement in support of requests for deferred standing or petitions.
3. Log in to the [Deferred Exam Request system](#) using your Passport York and complete the online form.
4. Upon completion of the online form, the system will issue a ticket number. Record the number at the TOP RIGHT corner of your DSA Form you've completed in Step 1.;
5. Submit the completed form and scanned supporting documentation to the School of Administrative Studies by emailing [apsas@yorku.ca](mailto:apsas@yorku.ca) to request approval for deferred standing. Please ensure to keep a copy for yourself.
6. Log in to the [online system](#) to check the status of your request as well as the location, date and time of the exam.
7. 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.

Students with approved DSA will be able to write their deferred examination during the School's deferred examination period(s). 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 will be closed book, cumulative and comprehensive and may include all subjects/topics of the textbook whether they have been covered in class or not.

#### 4) REQUIRED COURSE MATERIAL

<b>Required Course Materials</b>	<p><u><a href="#">Introduction to Financial Accounting in the 21st Century</a></u>, Gaber &amp; Porporato, McGraw-Hill, <b>Winter 2021 edition.</b></p> <p>The link to the eBook is available on the first day of Summer term (i.e. May 10). Go to the eClass course website and you will find a guide for textbook purchase.</p> <p>This text is updated each term to include a new term project. Ensure you are using the text for the current semester (if not, please switch the session to the current one within Connect).</p> <p>Options available:</p> <ol style="list-style-type: none"><li>1. <i>Textbook + Connect package*</i></li></ol> <p><b>OR</b></p> <ol style="list-style-type: none"><li>2. <i>Connect eBookless* (Assignments only – without eBook)</i></li></ol> <p>Option 2 allows you to purchase a reduced version that contains only the Connect assignments (term projects, eBook quizzes and sometimes exams). Note these assignments are not accessible from course website and need to be purchased. This option is for students who already have the e-textbook from previous terms or for students who prefer to use a different Intro Accounting textbook.</p>
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#### CONNECT PURCHASE & REGISTRATION INSTRUCTIONS

You can purchase Connect Access Codes through the York Bookstore or online when you register in your Connect Course. Watch the video guide below to help with your purchase:

*Purchase with Access Code via Bookstore:* <https://youtu.be/amuBNCjVWGo>

*Digital Only Purchase directly from the textbook publisher:* <https://youtu.be/Rgv4qubhaZc>

To register for Connect (or purchase online), follow the step-by-step guide provided on the course website titled “Connect Online Purchase & Registration Instructions”

Note: You will not be able to register **until the first day of class** when registration opens. *You have access to Connect for 1 year from when you register.*

**Connect Support:** For any questions or issues related to Connect, submit a support ticket with the McGraw-Hill Care Centre by going to [www.mhhe.com/support](http://www.mhhe.com/support). You will be issued a case or reference number. Please keep for your records. Please include in your email the following: what course you are taking, your section and course director name, and the email address you used to register for Connect.

#### OTHER RECOMMENDED TEXTBOOKS

Although the required textbook is preferred as it is used to map the week-by-week course schedule and assign practice questions, you are allowed to use another introductory financial accounting textbook (make sure to work with a 2011 or newer Canadian edition). There is a big selection of such textbooks in business libraries and all of them cover the same topics in a similar sequence. For example,

- **Libby**, Libby, Short, Kanaan and Gowing (2011) McGraw Hill "Financial Accounting" 4th Canadian edition (available in York Libraries, 2006 version also useful, but not mapped here).
- **Harrison**, Hongren, Thomas, Tietz, Berberich and Seguin (2017) Pearson "Financial Accounting" 6<sup>th</sup> Canadian Edition (available in York Libraries the 2011 edition, but not mapped here)
- **Dauderis**, Henry and D. Annand (2019) "Introduction to Financial Accounting" full pdf book available at <https://lyryx.com/introduction-financial-accounting/>

To simplify your study please see the mapping of content of the mentioned books:

<b>Gaber (e-book)</b>	<b>Libby</b>	<b>Harrison</b>	<b>Dauderis</b>
Chapters 1 to 4 - Bookkeeping	Ch 1-4	Ch 1 – 3	Ch 1-4
Chapter 5 & Cash budget	Ch 7 LO 1,2,3	See Ch 5	Ch 5
Chapter 6 – Cash	Ch 7 LO 6&7	Ch 4 Obj 1&2	Ch 7
Chapter 7 – Receivables	Ch 7 LO 4&5	Rest of Ch 4	Ch 7
Chapter 8 – Inventory	Ch 8	Ch 5	Ch 6
Chapter 9 – Fixed Assets	Ch 9	Ch 6	Ch 8
Chapter 10 - Liabilities	Ch 10 and Ch 11	Ch 8	Ch 9
Chapter 11- Owners' Equities	Ch 12	Ch 9	Ch 10 & 13
Chapter 12 – Cash Flows	Ch 5 App A&B	Ch 10	Ch 11
Chapter 13 – FS Analysis	Ch 13	Ch 11	Ch 12
Appendix A – Accounting Theory	parts of Ch 1 and 6	Ch 1 Obj 4&5	Parts of Ch 1
Appendix B – Time Value of Money	App Ch11 A, B, D & E	Ch 7	Ch 9 Appendix A

### Study of Textbook

Reading the textbook again and again until you totally understand the concepts and techniques of accounting is an essential learning process. You should always fulfill the reading requirement before you start to attempt any accounting problems. Since each textbook may vary in styles and languages, it is a very good idea to attempt a few different textbooks, which are available in our business library, to help you gain more insights.

### Practice Problems

Practicing problems are essential for you to master textbook materials, and it will make a huge difference on the final grade you earned from the course. The formula for success in an accounting is always to work as many problems as time permits. Sources of problems you could use to practice include

- End-of-chapter questions from textbook (with solutions provided in the textbook),
- Demo illustrations/questions from pre-recorded class lectures and tutorial sessions (with solutions provided in the posted lecture or tutorial videos)
- Questions from eBook quizzes (unlimited attempts with solutions available for review once you submitted your work).
- Practice questions from weekly Zoom meetings

For students who absolutely insist on an 'A' in the course, make sure you practice all the questions above multiple times to a point that when similar questions are given again, you are able to solve them with confidence. If you have extra time, there are numerous intro accounting textbooks in the business library as well, containing a wealth of worked examples for you to practice.

Although the eClass website posted some past exams, this is more for you to be comfortable about the types of questions you'll see in your exam - they are not intended to be used as practice questions, because first, not all these exams have solutions, and second, solutions (and questions) of these exams may contain errors. Note professors and tutors will not address any questions arise from past exams.

All course materials, including this course outline, power points, recordings, examinations, etc. are copyright protected and should only be used by students enrolled in this course. As a student in this course, you may not publish, post on an Internet site, sell, or otherwise distribute any of this work. Commercial use of these materials is strictly prohibited.

### To Seek Help

Problem-based questions	<a href="mailto:adms2500@yorku.ca">adms2500@yorku.ca</a>	Include your section #, full student name, and student number. Our teaching assistant(s) will help this type of questions
Admin-based questions (due dates, grades, accommodation, etc.)	<a href="mailto:adms2500@yorku.ca">adms2500@yorku.ca</a>	Your email will be redirected to your course director from this central email. Failure to provide your section # may result in delayed reply or no reply.
Computing issues	<a href="mailto:helpdesk@yorku.ca">helpdesk@yorku.ca</a>	York IT helpdesk
Textbook inquiries	<a href="http://www.mcgrawhill.ca/support">www.mcgrawhill.ca/support</a>	McGill-Hill
<p><b>Please note for general administrative inquiries, you need to email to the central email first to be directed to course director.</b> This is to avoid the situation that some students try to send the same email to multiple professors to strategically seek treatments to their best benefits, which would be unfair to other students who didn't do so. However, if you deem your email content is sensitive, you may send it directly to your course director: Section A &amp; C, Stella Peng, <a href="mailto:stellap@yorku.ca">stellap@yorku.ca</a>; Section B, Timothy Ng, <a href="mailto:timkhng@yorku.ca">timkhng@yorku.ca</a>. Questions/concerns not properly addressed by course director or teaching assistant can be sent to the course coordinator Stella Peng.</p> <p>Emails will generally be responded within 48 hours, if not sooner (excluding weekends and holidays). Feel free to follow up if you do not hear from us in 48 hours.</p>		

### Email Protocol

It is essential that the following e-mail protocol be followed (this course does not check or use eClass messaging or chat):

- E-mail from your York Computing E-mail Account (username@my.yorku.ca) under all circumstances. Email from Hotmail, Gmail, Yahoo or other sources might be recognized as spam and never reach the TA or professors.
- On the subject line, provide your course number and section number (e.g., ADMS2500A) and a brief description of the purpose of your e-mail; in the signature or at the end of your message, provide your student number, and your full name
- If you are emailing for assistance with solution to a problem-based question, you must submit your attempted solution. Queries such as "What is Exercise XX's solution?" will not be answered or will be returned to you, asking you to provide your own attempted solution.

## 5) IMPORTANT INFORMATION BEFORE YOU DECIDE TO ENROLL

**Note 1:** ADMS 2500 is one of the largest enrolment classes on campus (*approximately 2,000 students per year*). This regrettably necessitates a very legalistic and inflexible approach to course administration. This course

outline has been designed to provide you in advance with detailed guidance on every conceivable rule and regulation in the course. It represents a contract between you the student and the Course Director and there can be no deviations by either party from these rules. There will be **no exceptions to submission deadlines, term work requirements, exam dates and grade weighting**.

**Note 2:** From the beginning of the term, you should keep in mind the due dates for Connect Assignments eClass quizzes and assignments, and exam dates. The weight from missed eClass and Connect assignments (and quizzes) cannot be transferred to the midterm examination and/or final examination. **There is no extended deadline for missed Connect or eClass Assignments and quizzes.** It would be wise to review the solutions right after due dates to reinforce learning and to take timely corrective action on questions not successfully completed.

### **Enrolment/Withdrawal Deadline**

All sections for this course normally fill months in advance so early registration is important. If you did not get into the course before classes start, your chances of successfully enrolling are very slim. However, you can inquire by emailing [apsas@yorku.ca](mailto:apsas@yorku.ca) if there are seats available that you can qualify for; note the School does not keep a wait list. The Course Director is not involved in the registration process in any way and cannot assist you with this process. Due to the high volume of material covered (four chapters in the first two weeks), there will be absolutely no permission granted for admittance after the **“last date to enroll without permission” (i. e. May 23 for Summer 2021)**.

Last date to drop course without receiving a grade: **July 9**

Course withdrawal period (i.e. withdraw and receive a “W” on transcript): **July 10 – August 10**

Be aware of the important dates that apply to this course by checking the following site:

<https://registrar.yorku.ca/enrol/dates/su21>.

**Course Materials Fee.** Any York student taking an Online or Blended course is charged a certain fixed amount for system access to York servers. This fee is temporarily suspended in Summer 2021 due to COVID-19.

### **Computing Requirements**

You need access to a multi-media computer with a high-speed Internet connection. The most recent versions of Adobe Reader and Apple QuickTime are required to view course materials, available by free download from [www.adobe.com](http://www.adobe.com) and [www.quicktime.com](http://www.quicktime.com), respectively. A computer and speakers (or headphones) will be required to read and listen to the recorded material that complements the text. To determine Internet connection and speed, there are online tests, such as [Speedtest](http://Speedtest), that can be run.

You are responsible for maintaining access to internet as well as a good working device such as a desktop or laptop. If you do not have access to a stable internet or any the above-mentioned equipment, you may consider taking this course at another time.

For student computing information, resources and help, here are some useful links

[Student Guide to eClass](#)

[Zoom@YorkU Best Practices](#)

[Zoom@YorkU User Reference Guide](#)

[Computing for Students Website](#)

[Student Guide to eLearning at York University](#)

## 5) DETAILED COURSE OBJECTIVES

### Calendar Course Description

An overview of the accounting discipline that is useful to both majors and non-majors. Includes accounting history, the uses of accounting information in personal and business contexts, and the rudiments of financial reporting. Note: AP/ADMS 1010 3.00 is not a prerequisite for AP/ADMS 2500 3.00, but is strongly recommended. Course credit exclusions: AP/ADMS 1500 3.00, AS/ECON 3580 3.00, GL/ECON 2710 3.00.

### Expanded Course Description

The course is designed to appeal both to individuals planning a career in accounting and to individuals who will become consumers of accounting information. It is not necessary to have completed any high school courses in accounting prior to taking this course, although students with no accounting or business background at all will have to necessarily work somewhat harder in the first month of the course than students with high school accounting. Students are forewarned that introductory accounting is one of the more rigorous courses at York University. Accounting is a discipline with a body of knowledge that is expanding at an amazing rate and we cover an imposing amount of material in one semester. Is all this work justified? Unlike some courses you take in university, a working knowledge of accounting will prove helpful to you throughout life. In industry it is the language of business so regardless of whether your area is personnel, marketing, production or whatever, the common language is accounting.

### Prerequisites

AP/ADMS 1010 3.00 is not a prerequisite for AP/ADMS 2500 3.00 but is strongly recommended. If you do not have a background in business or business courses, you will find it highly beneficial to get any intro business textbook from the library and read it before taking ADMS 2500. This will give you exposure to some of the basic business concepts and terminology you need to take ADMS 2500. This is a rigorous second year honours course and first year students generally have not developed appropriate study habits to do well in the course. You can expect to spend at least ten hours a week on this course.

**Course credit exclusions:** AP/ADMS 1500 3.00, AP/ECON 3580 3.00, GL/ECON 2710 3.00. Note that ADMS 2500 is a prerequisite for most senior accounting courses including ADMS 2510 and ADMS 3585. ADMS 1500 is not accepted as either a prerequisite for these courses or as credit towards the BAS degree. ADMS 1500 is tailored specifically for the BHRM program and other non-business majors and is considered a terminal course in accounting.

**Statement of Purpose:** The purpose of this course is to assist students in acquiring a critical overview of the accounting process and a broad understanding of the role of accounting in modern society, the financial statements prepared by accountants for use by those outside the enterprise and how those statements contribute to financial decisions and capital markets. Students will prepare simple statements to reinforce the understanding of concepts presented, although many details of financial statements preparation are left for ADMS 3585/3595, Intermediate Accounting. Students will be able to locate financial statements of public companies. This is the first accounting course for BCom students pursuing accounting certification. Students who do not want to become accountants will benefit by becoming better consumers and managers of accounting and assurance services and will be better prepared to handle their personal finances and make personal investment decisions.

**Specific Learning Objectives:** The specific objectives of the course are that students will be able to:

1. Discuss how financial accounting is used to measure, evaluate and communicate an enterprise's performance, financial position and cash flows to decision makers (investors, creditors, managers, regulatory bodies, financial analysts, etc.).

2. Name the four basic financial statements, identify their purpose and define items that would be reported by most businesses on these statements.
3. Recognize how accounting principles and standards of financial statement presentation and disclosure, together with accounting system design, filter information and determine what is, and just as importantly, what is not, reported.
4. Define and provide examples of fundamental accounting principles and concepts and list the attributes of useful information and identify sources of generally accepted accounting principles
5. Define accrual accounting and explain why it requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and why actual results could differ from those estimates.
6. Account for cash, accounts and notes receivable, inventory, other current assets, capital assets (including goodwill), current and long-term liabilities, and owners' contributions/distribution transactions and prepare simple financial statements for service and merchandising operations.
7. Discuss, citing relevant criteria, the accounting policy choices for revenue recognition, bad debts, inventory cost-flow assumption and amortization
8. Identify the relevant information (including the time value of money) required for receivable, inventory, capital asset and long-term liability valuation adjustments.
9. Compute and classify the revenues, expenses, gains and losses associated with changes in assets and liabilities.
10. Compute and classify the cash flows from operating, financing and investing activities and prepare a simple cash flow statement using both the direct and indirect approach.
11. Name common books and records of business entities, and recognize technology's role in their design
12. Create and maintain simple business records, using both manual techniques and accounting software, for a few transactions of a simple service business and differentiate accounting and spreadsheet software.
13. Recognize the need (and for public issuers the regulatory requirement), for maintaining controls over financial reporting
14. Identify and provide examples of controls common to most businesses and describe the risks these controls are designed to prevent or detect including segregation of duties and the frequent reconciliation of accounting records to the underlying assets and liabilities.
15. Recognize both the contribution of financial accounting to resource allocation decisions and the inherent limitations of financial statement analysis for these same decisions
16. Locate annual reports, financial statements and public securities filings and understand the continuous disclosure requirements for public issuers
17. Recognize that accounting systems are unique and accountants jobs interesting because, while financial reports are standard, the systems that produce them are usually challenging to design, govern, and manage as they are designed not only to prepare financial statements but also to (a) meet regulatory requirements for tax, payroll, securities and other compliance reporting, (b) safeguard assets, (c) gather information needed for running the business and optimizing resources and (d) prevent and detect errors and fraud in operate differently to produce different products and services with different organizational structures, different risks and different resources.
18. Compare and contrast financial accounting techniques of enterprises with personal financial planning techniques
19. Describe the different types of accountants with which an enterprise would interact (including financial statement, tax and payroll auditors) and the services these accountants provide.
20. Recognize the role of professional judgment and ethics in the measurement, evaluation and communication of financial position and performance.
21. Recognize that accounting is evolving rapidly in response to globalization, increasingly complex business transactions, the shortening of time frames within which investors and creditors expect to



receive continuously disclosed financial information, changes in technology, capital markets, and the shift from physical to knowledge-based enterprises.

## **7) RELEVANT UNIVERSITY REGULATIONS FOR WINTER 2021 (COVID-19)**

**For relevant University/Faculty of LA&PS/School regulations please check:**

<https://sas.laps.yorku.ca/students/school-policies/>

### **Intellectual property notice**

All materials prepared for ADMS2500 at York University are the intellectual property of the course instructors unless otherwise stated. This can include but is not limited to the following material: lecture notes, handouts and recordings; assignment handouts and instructions; spoken and written presentations; audio and video recordings; PowerPoint slides; and questions and/or solution sets for assignments, quizzes, tests and final exams.

Course materials should only be used by students enrolled in this course. As a student in this course, you may not publish, post on an internet site, sell, or otherwise distribute any of this work without the instructor's express permission. Unauthorized or commercial use of these materials is strictly prohibited. Third party copyrighted materials (such as book chapters, journal articles, music, videos, etc.) have either been licensed for use in this course or fall under an exception or limitation in Canadian copyright law. Copying this material for distribution (e.g. uploading material to a commercial third-party website, or online sharing of course material with people outside of the course) may lead to a charge of misconduct under York's Code of Student Rights and Responsibilities and the Senate Policy on Academic Honesty. In addition, you may face legal consequences for any violation of copyright law.

### **Accessibility**

While all students are expected to satisfy the requirements of their program of study and to aspire to achieve excellence, the university recognizes that persons with disabilities may require reasonable accommodation to enable them to perform at their best. For more information about this policy, please refer to these guidelines and procedures: Academic Accommodation for Students with Disabilities.

The university encourages students with disabilities to register with Student Accessibility Services to discuss their accommodation needs as early as possible in the term. Please let the course instructor(s) know as early as possible in the term if you anticipate requiring academic accommodation, so that your accommodation needs can be discussed and considered within the context of this course.

### **Policies related to Zoom meetings**

Your course may involve the use of Zoom. Zoom is an online videoconferencing software that can be used to host lectures, tutorials or virtual office hours in real time. Please note that Zoom is hosted on servers in the U.S. Zoom meeting content (e.g., video, audio and text chat) has been restricted to only pass through servers in Canada and US data centers; it will not pass through international data centers. All audio, video, screen-sharing and text content will be encrypted in transit between your device and Zoom's servers, which will prevent unauthorized third parties from intercepting the content of your Zoom meeting. For more information, please visit Zoom at YorkU.

### **Privacy**

At the moment, the name you use with Zoom and metadata about how you use the application will be stored on servers outside of Canada. If you have privacy concerns, you can disable both audio and video. You can also provide only your first name or a nickname when you join a session. If you choose to rename yourself, please let your instructor or TA know immediately.

## **Academic integrity**

As a student at York University, you have a responsibility to not only understand, but also play an important part in upholding the integrity of the academic experience. The Faculty of Liberal Arts and Professional Studies at York University supports the International Center for Academic Integrity's definition of academic integrity. That is, you will be committed to acting in all academic matters, even in the face of adversity, with honesty, trust, fairness, courage, respect and responsibility.

How can you demonstrate academic integrity in the completion of your course?

- Respect the ideas of others: Your course work should represent your own knowledge and ideas. You should not falsely claim credit for ideas that are not your own, by presenting other's work as yours. If you are quoting, paraphrasing, or summarizing another person's work in order to support your own ideas, identify the work and the author through proper citation practices. For more information about how to cite properly, use the Student Papers and Academic Research Kit (SPARK). You can improve your writing, research, and personal learning abilities through the Learning Commons.
- Respect your peers: Know when you are allowed to collaborate. Ask your instructor about what group work entails when it comes to the sharing of work. In test situations and assignments, don't steal or give answers to your peers. Cheating and aiding in a breach of academic honesty are both against York University's academic honesty policy.
- Respect your course instructor(s): Understand what the instructors are asking of you in class, in assignments, and in exams. If you are unsure, ask your professor or teaching assistant. They are committed to making you feel supported, and want to assess you fairly and with integrity. Please do not submit the same piece of work for more than one course without your instructor's permission.
- Respect yourself: When you act with integrity, you know that your work is yours and yours alone. You do not allow others to impersonate you on tests and exams. You do not buy or otherwise obtain term papers or assignments. You do the work. As a result, you know that you earned the grades that you receive, so you can be proud of your York degree. By acting with integrity in your course work, you are also practising a valuable professional skill that is important in all workplaces.
- Take responsibility: If you have acted in an academically dishonest way, you can demonstrate courage and take responsibility for your mistake. You can admit your mistake to your course instructor as soon as possible.

Students who engage in academic dishonesty can be subject to disciplinary action under the Senate Policy on Academic Honesty. Your lack of familiarity with the Senate Policy and Guidelines on Academic Honesty does not constitute a defense against their application. Some academic offences can also constitute offences under the Criminal Code of Canada, which means that you may also be subject to criminal charges.

The Faculty of Liberal Arts and Professional Studies considers breaches of the Senate Policy on Academic Honesty to be serious matters. The Senate 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:

<https://spark.library.yorku.ca/academic-integrity-what-is-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 without receiving a grade, with the following exceptions:

*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/univsec/policies/document.php?document=86>

## **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://secretariatpolicies.info.yorku.ca/policies/limits-on-the-worth-of-examinations-in-the-final-classes-of-a-term-policy/>

## **Concerns with Marking**

If you have any concern with the marking of your work, contact your course director in class or through email to have your concern addressed. Note, as there is a certain amount of judgment in marking, the entire exam or assignment may be re-marked, and the overall mark could go up, stay the same, or fall.

## **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://myacademicrecord.students.yorku.ca/grade-reappraisalpolicy>

## **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://ds.info.yorku.ca/academicsupport-accomodations/>

## **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 (Senate Policy)**

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 Counselling and Disability Services website at <http://www.yorku.ca/dshub/>

York's disabilities offices and the Registrar's Office work in partnership to support alternate exam and test accommodation services for students with disabilities at the Keele campus. For more information on alternate exams and tests please visit <http://www.yorku.ca/altexams/>

Please alert the Course Director during the first two weeks should you know you require special accommodations, or as soon as possible when you have the needs.

**Student conduct:** Students, course instructors and staff have a joint responsibility to create and maintain a welcoming and inclusive learning environment. All students are expected to conduct themselves in accordance with the Code of Student Rights and Responsibilities. Whether online or in-person, students and course instructors are expected to cultivate and sustain a professional relationship characterized by mutual respect and courtesy. In all classrooms, any disruptive and/or harassing behaviour will not be tolerated. To ensure that you adhere to the rules of the virtual classroom, please review what counts as proper 'netiquette' (the basic rules for communicating with others in online spaces) by consulting the student guide to elearning. If you experience an inappropriate online incident that makes you feel unsafe or uncomfortable, please contact your course instructor immediately. Please respect the privacy of your peers and instructors. Never share private information about your peers and instructors without their permission.