

**Faculty of Liberal & Professional Studies
School of Administrative Studies**

Course Outline [Updated August 11, 2021] Fall 2021

**AP/ADMS2500 3.0
Introduction to Financial Accounting**

COURSE WEBSITE [TBA](#)

Please note: You need to be registered and have a York Passport ID for site access.

Class time, location and instructor	Section	Day	Scheduled Class Time	Type	Course Director
	B	Tuesday	7:00 p.m.-10:00 p.m.	Lecture	Timothy Ng
	C	Wednesday	7:00 p.m.-10:00 p.m.	Remote	Dongwoo Kim
	D	Thursday	11:30 a.m.-2:30 p.m.	Remote	Romi-Lee Sevel
	E	N/A	N/A	Online	Haiping Wang
	F	N/A	N/A	Online	Haiping Wang
	G	N/A	N/A	Online	Timothy Ng
	L	Thursday	1:00 p.m. – 4:00 p.m.	Remote	Taslima Nasreen
	M	Tuesday	11:30 a.m.-2:30 p.m.	Remote	Timothy Ng

- Tests/exams will take place on the scheduled dates and will be on either the course's Connect site and/or eClass site.
- **It is important to ensure you keep on top of the announcements posted on eClass.**
- There are three modes (types) of the course depending on the section you are enrolled in. Please ensure you fully understand the expectations of the mode of your enrolled section.
 - Lecture mode:** classes take place on campus in designated classrooms, unless there is a change of university policy against in-class lectures by the time of the classes. Exams and quizzes take place online.
 - Remote mode:** classes take place via Zoom meetings in the scheduled class time. Exams and quizzes also take place online.
 - Online mode:** classes are delivered by recorded class lectures, which will be made available at the end of each week. You may choose to watch the lecture videos and complete your learning any time during the week at your convenience. Exams and quizzes also take place online.
- This course requires you to maintain access to internet as well as a good working device such as a desktop or laptop during quizzes, exams and/or Zoom meetings. 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.

Index of the content in this course outline

1) Important information before you decide to enroll	2
2) Required course material (books and Connect)	3
3) Graded Components of the course	5
4) Course Components (Zoom meeting guide).....	8
5) Detailed Course Objectives	12
6) Contact Information and Email protocol	14

7) Relevant University Regulations for Fall 2021 (COVID-19)	15
8) Weekly Timetable and Due dates	18
9) Weekly Routine suggested for ADMS2500 Fall 2021	20

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1) 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**. You may want to print out this document and keep it handy for reference throughout the course.

Note 2: When you experience a conflict in your agenda to attend a lecture or a Zoom meeting, contact your professor 24 hours in advance to check if you may attend another lecture or Zoom meeting.

Note 3: From the beginning of the term, you should keep in mind the due dates for Connect Assignments and eClass quizzes and assignments. The schedule of eClass and Connect due dates is listed in this course outline under section heading “Graded Components of the Course”. 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, as the solutions will be posted or discussed in class right after the due dates.** If you anticipate that you would need more time and face time constraint around the deadlines, you may want to start working on those assignments and quizzes earlier since they are made available to you on Day 1 of the term. 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. **Connect assignments allow multiple attempts and only the best mark is considered; eClass assignments and quizzes only allow one attempt.**

ENROLMENT 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 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), **no registration is permitted after the “last date to enroll without permission” (i.e. September 21 for Fall 2021).**

Be aware of the important dates that apply to this course by checking the following site:
<https://registrar.yorku.ca/enrol/dates/fw21>

2) REQUIRED COURSE MATERIAL

Prerequisites	None. However, AP/ADMS1000 3.00 is strongly recommended.
Required Course Materials	<p><u>Introduction to Financial Accounting in the 21st Century</u>, Gaber & Porporato, McGraw-Hill, Winter 2021 edition.</p> <p>The link to the eBook is TBA</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). York Bookstore will sell you a pin code which gives you access to the most current Connect version (term projects and quizzes) and the ebook if so desired. There are 2 different PIN codes according to the product requested: 1) ebook + Connect, or 2) Connect only.</p> <p>Options available:</p> <p><i>1. Textbook + Connect package*</i></p> <p>OR</p> <p><i>2. Connect eBookless* (Assignments only – without eBook)</i></p> <p>Students who do not want to work with an eBook can purchase a reduced version that contains only the Connect assignment, that is, term projects, eBook quizzes and some exams (eClass assignments are accessible from the course website).</p> <p><i>*Connect is required to complete the online course assignments. Students can purchase Connect Access Codes through the York Bookstore or online when they register in their Connect Course (see Connect Registration Instructions). Students have access to Connect for 1 year from when they register. The step-by-step purchase and registration videos are provided below.</i></p> <p>https://youtu.be/amuBNCjVWGo - Purchase with Access Code via Bookstore https://youtu.be/Rgy4qubhaZc - Digital Only Purchase Direct from MHE (some terms this is not available)</p>

CONNECT REGISTRATION INSTRUCTIONS

To register for Connect (or purchase online); go to this term's Connect web address at [TBA](#)

Note: You will not be able to register until **September 8th, 2021**, when registration opens.

When registering in Connect please ensure that your profile includes the following: Where it asks for last name, type your official or legal last name (same as the one provided to YorkU). Where it asks for your first name, only type your first name. Should the information not be accurate or complete, the grade will not be extracted from Connect and merged with your marks. Failure to enter your correct name in the correct profile boxes may result in a mark of zero for your final Connect grade.

Connect step by step registration instructions:

If you are **new** to this course:

1. Go to the Connect Web Address [TBA](#)
2. Click on "Register Now."
3. Enter your York email address (this will become your Connect username). If you already have a McGraw-Hill account, you will be asked for your password and will not be required to create a new account.
4. Enter your Connect registration code or purchase it online here.
5. Follow the on-screen directions.
6. When registration is complete, click on "Go to Connect Now."

7. You are now ready to use Connect.
8. Use the “Link with Connect (ebook)” to integrate eClass with Connect (to be replaced by an updated screenshot once available)

 [Link with Connect \(ebook\)](#) 

Edit ▾

Once you have activated the PIN for your access to Connect use this link and follow the steps to link it with this course and make sure all activity completed in Connect gets transfer to ADMS2500 Winter 2021 class. If you use this link there is no need to provide your student number when registering in Connect.

If you have taken this course before and purchased a license in a prior term:

1. Please ensure you are signed out of Connect, clear your browser history and cache
2. Go to the Connect Web Address provided by your course director
3. Click on “Register Now”
4. Enter the same email address you previously used and your password when prompted
5. Connect will recognize you have a valid license and you will be registered into the new Connect section
6. Use the “Link with Connect (ebook)” to integrate eClass with Connect

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. You will be issued a case or reference number. Please keep for your records. Please include in your email, what course you are taking, your section and course director name, and the email address you used to register for Connect.

OTHER RECOMMENDED TEXTBOOKS

Besides the text used to map the week by week course outline, it is highly recommended that you have access to 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.

- **Gaber** and Porporato (2020) McGraw Hill. Introduction to Financial Accounting in the 21st Century.
- **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" 6th 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:

Gaber (e-book)	Libby	Harrison	Dauderis
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 Ch 11 A, B, D & E	Ch 7	Ch 9 Appendix A

3) GRADED COMPONENTS OF THE COURSE

The grading scheme of the course is as follows:

Component	Weight	Date & Content
Term Project Part A (eClass)	5%	Submission open between September 8 th and midnight Monday October 4th 11:59pm (one attempt only quiz worth 4% and submitted Word document worth 1%). Use your own words and format, avoid cheating or plagiarism.
ebook quizzes (Connect)	13%	Quizzes testing knowledge on topics of Chapters 1 to 7 (1% each) + mini cases #1 and #2 (3% each). Quizzes open between September 8 th and October 17th 11:59 pm (unlimited attempts allowed, best grade counts).
Midterm	25%	Sunday October 31st between 10:00 am to 1:00 pm , covering topics of Chapters 1-7, inclusive . This is a timed, closed book online exam in Connect or eClass. Web camera and access to stable internet are necessary. Mock exam for unlimited practice will be available one week in advance.
Term Project Part C (eClass)	13%	Submission open between October 5th and midnight of Monday November 1st 11:59pm (one attempt only quiz worth 10% and submitted Word document worth 3%). Use your own words and format, avoid cheating or plagiarism.
Analytics Quiz (eClass)	6%	Online quiz and submission open between 10:30 am and 11 am on Sunday November 28th
Term Project Part D (eClass)	5%	Submission open between November 2nd and midnight of Monday December 6th 11:59pm (one attempt only quiz worth 4% and submitted Word document worth 1%).
ebook quizzes (Connect)	8%	Quizzes testing knowledge on topics of Chapters 8 to 13, inclusive and Appendix A and B (1% each). Deadline December 5th 11:59 pm (unlimited attempts allowed, best grade counts).
Final Exam	25%	Final exam period is between December 9 and 23 . Actual final exam is scheduled by the Office of the Registrar (closed book online exam with time limit). Your Course Director learns about the final exam time at the same time you do. For exact date check: https://w2prod.sis.yorku.ca/Apps/WebObjects/cdm.woa/wa/curexam This is a timed, closed book online exam in Connect or eClass. Web camera and access to stable internet are required. Final exam covers topics of Chapters 8 to 13 and Appendix A Parts 1 and 2, and Appendix B. Students unable to write the mid-term exam will write a comprehensive final that will cover all the material of the course.
Total	100%	

Midterm Exam: As a multi-section course, the midterm exam in ADMS 2500 are scheduled outside of class on Sundays. You should not take this course if you are unable to attend this exam.

- Sunday, **October 31** between 10:00 am and 1:00 pm (closed book, timed, and online in eClass or Connect)

Online Quizzes (Connect)

- Due at the end of the day **October 17th** at 11:59pm: Chapters 1-7 (including cases).
- Due at the end of the day **December 5th** at 11:59pm: Chapters 8-13 and Appendix A and B.

Term Projects (available in Connect but submitted to eClass)

- Part A: Due at the end of **October 4th** at 11:59pm.
- Part C: Due at the end of **November 1st** at 11:59pm.
- Part D: Due at the end of **December 6th** at 11:59pm.
- Part B: no submission. This part of the term project is for you to get familiar with the use of accounting software and is not being graded.

Business and Data Analytics Quiz (eClass)

- Analytics quiz: online examination on **November 28th** at 10:00 am.

Final Exam: scheduled by Registrar's office (in eClass or Connect, to be announced later)

- For students who completed the midterm exam: **regular exam** (closed book, timed, covering Ch8 to Ch12 and Appendix A)
- For students who missed the midterm exam: **comprehensive exam** (closed book, timed, covering the entire course)

If You Write It... It Counts

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.

Note 1: There are **no** deviations from this published grading scheme. The most common request is "If I do better on the final, can I count the midterm less?" The answer is no... There are almost 200 pages of reading the first week (if the videos were all converted to text). The term project requires you start work on it early. 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). 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 guarantee a passing grade.

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.

A special note to 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 the terminology of accounting.

Note 3: 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: Student that 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.

Note 5: No student can miss the final exam and receive a passing grade in the course. 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).

Note 6: 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. If this exam setting does not work for you, you may consider taking this course at another time.

Deferred Exams: Deferred standing may be granted to students who are unable to write final examination at the scheduled time or to submit their outstanding course work on the last day of classes. Students must register at <http://apps.eso.yorku.ca/apps/adms/deferredexams.nsf> to apply for deferred standing.

Followed by handing in a completed DSA form and supporting documentation (if not temporarily suspended due to COVID-19) directly to the main office of the School of Administrative Studies (282 Atkinson) and add your ticket number to the DSA form. The DSA and supporting documentation must be submitted no later than five (5) business days from the date of the exam. These requests will be considered on their merit and decisions will be made available by logging into the following link <http://apps.eso.yorku.ca/apps/adms/deferredexams.nsf>.

No individualized communication will be sent by the School to the students (no letter or e-mails).

Students with approved DSA will be able to write their deferred examination during the School's deferred examination period(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.

Any request for deferred standing on medical grounds must include an Attending Physician's Statement form (if not temporarily suspended due to COVID-19); 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>

Other Exam Information

- 1) All written examinations are expected to be the original work of students (use their own words and formats), and any deviation represents a violation of York's Senate Policy on Academic Honesty.
- 2) If supplementary reading is assigned by your course director, it is deemed examinable.
- 3) In this course deferred exams by definition cover the entire course and its current content
- 4) You cannot receive a grade in this course if you miss the final.
- 5) Official course grades are released by the Registrar (not the Course Director, TA or the School of Administrative Studies).
- 6) Fire alarms and bomb scares are part of the academic landscape. 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.
- 7) Your first midterm result will be posted on the course website prior to the "last date to drop without receiving a grade" date.

4) COURSE COMPONENTS

In-class sections:

In-class lectures are to be delivered on a weekly basis during the designated class time.

Section	Day	Class time	Instructor
B	Tuesday	19:00-22:00	Prof. Timothy Ng

Remote sections via virtual Zoom Meetings

Weekly virtual zoom meetings are organized to cover chapter contents and exercise from textbook and other sources such as past exams. End of the meeting time is designated for your questions.

Section	Day	Meeting time	Instructor
M	Tuesday	11:30-14:30	Prof. Timothy Ng
C	Wednesday	19:00-22:00	Prof. Dongwoo Kim
D	Thursday	19:00-22:00	Prof. Romi-Lee Sevel
L	Tuesday	13:00-16:00	Prof. Taslima Nasreen

Online sections:

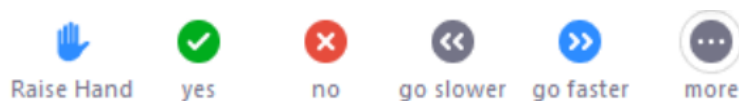
Students watch recorded lectures posted at the end of each week.

Section	Day	Instructor
E	Any day	Prof. Haiping Wang
F	Any day	Prof. Haiping Wang
G	Any day	Prof. Timothy Ng

Internet study is not for everyone. Attending Zoom class has the very huge benefit of forcing you to stay up to date each week. If you fall more than a week behind in an accounting course, failure is almost a certainty. Cramming is just not an option in ADMS 2500. The other benefit of coming to Zoom class is that you can ask questions in real-time as opposed to putting your queries in email or a discussion board.

To summarize: if good grades are important to you, you maximize your chances of good learning and good grades by both attending class and watching the streamed lecture. This constitutes a wonderful review opportunity.

Zoom lecture participation: Your course instructor may enable you to ask questions through the **Raise Hand** function. **The chat panel** is to be used for showing your willingness to active participation. Inappropriate or disrespectful language in the chat panel will not be tolerated. You may also participate through Zoom's nonverbal feedback features. These features can be accessed by clicking on the Participants icon at the bottom of the window. Once the Participants sidebar is opened, you will see the option to **Raise Hand**. By clicking on Raise Hand, a blue hand will be raised. Please click on the Raise Hand button again to lower your hand once your question has been answered. You are tasked with using the various Zoom features in a responsible manner. Your course instructor will reserve the right to remove anyone who does not behave accordingly.



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 e-learning. 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.

Textbook Reading

Reading the textbook selected 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. Once again, you can never have too much reading in accounting.

Practice Problems

There are lots of practice problems and solutions in your textbook. The course website contains practice exams (they are actual exams used in past terms, so be prepared for them having some errors). For students who absolutely insist on an 'A' in the course, there are numerous intro accounting textbooks in the business library containing a wealth of worked examples. The formula for success in a "problems" course such as accounting is always to work as many problems as time permits. Whenever a student asks their accounting professor how to improve their grade, the automatic answer is to work more problems.

eBook Quizzes (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 and you have unlimited attempts at each quiz and only the best mark is retained. 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.

Term Project (eClass)

In addition to exams and quizzes, this course contains one assignment requirement. 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 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.

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. There is a grade penalty for late submission on a non-exception

basis; 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 or travel arrangement) for late submission 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.

Business and Data Analytics Quiz (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.

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 would 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.

Course Website

EClass, My Courses shows one course web site for all sections offered this term, it contains all the course material and announcements. This ensures all sections get consistent information at the same time. It also facilitates our objective of making the learning experience identical for both on campus and off campus students.

The website contains this course outline and the following:

- Announcements on all important matters in the course. You should check these announcement several times a week and especially before class in case there is a class cancellation.
- Recorded lectures and pre-recorded tutorials
- Lecture slides to print as course notes
- Information on completing the term project
- Exam information and exam results
- Practice exams and practice problems

Access to the course web site is restricted to students enrolled in the course. You will have to log in with your York Passport account in the eClass @York University link.

Course Materials Fee. Please note that this is a misnomer and it is not for course materials. Any York student taking an Online or Blended course is charged a certain fixed amount for system access to York servers. The fee is charged and collected by the University and not the School of Administrative Studies. Please note this fee might be temporarily suspended in Winter 2021 due to COVID-19.

Computing Requirements

This course has an extensive computer interface and you will 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 and 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. 'Adobe Reader' and 'QuickTime' are needed to view the multimedia clips that illustrate and explain the concepts.

Here are some useful links for student computing information, resources and help:

[Student Guide to eClass](#)

[Zoom@YorkU Best Practices](#)

[Zoom@YorkU User Reference Guide](#)

[Computing for Students Website](#)

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

To determine Internet connection and speed, there are online tests, such as [Speedtest](#), that can be run.

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 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.

6) CONTACT INFORMATION and EMAIL PROTOCOL

	Purpose of email	Email**
Instructor and TA Contact Info	**Include "ADMS2500" + "Section Letter" at the beginning of the email subject line Given that we have 900+ students for this course, failure to follow this protocol will result in your email not being answered , as we need to know your course and section number to properly sort and process your email.	
	Problem-based questions	adms2500@yorku.ca
	Admin-based questions (due dates, grades, accommodation) Your email will be redirect to your course coordinator from this central email. Failure to provide your section information may result in delayed or no reply.	adms2500@yorku.ca
	Sensitive Matters Only If your email content is sensitive, you may send it directly to your course director.	
	Section M Prof. Timothy Ng Section B Prof. Timothy Ng Section C Prof. Dongwoo Kim Section D Prof. Romi-Lee Sevel Section E Prof. Haiping Wang Section F Prof. Haiping Wang Section G Prof. Timothy Ng Section L Prof. Taslima Nasreen	timkhng@yorku.ca timkhng@yorku.ca bkim7518@yorku.ca rsevel@yorku.ca hpwang@yorku.ca hpwang@yorku.ca timkhng@yorku.ca nasreenr@yorku.ca
Haiping Wang (Course Coordinator for Fall 2021)	hpwang@yorku.ca	

Email Protocol

- Questions re textbook questions and problem-solving: email central course email (adms2500@yorku.ca)
- Questions re course admin and grades: email central email account and you will be redirected to your course director (adms2500@yorku.ca)
- Questions re computing issues: email York helpdesk (helpdesk@yorku.ca)
- Questions re textbook access: www.mcgrawhill.ca/support
- Questions/concerns not properly addressed by your professor and/or the Teaching Assistants: e-mail the course coordinator for Winter 2021 (hpwang@yorku.ca)

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., ADMS 2500 Sect. A) 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 last and first names.
- To RECEIVE a response to your e-mail, you must include your Full Name, Student Number and section number in every email.
- If you are emailing for assistance with a computational 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.
- Emails will generally be responded with 48 hours, if not sooner (excluding weekends and holidays). Email the Course Coordinator if you do not hear from the Course Director in a reasonable amount of time or if you feel your questions/concerns are not properly addressed by the Course Director.

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://secretariat-policies.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-reappraisal-policy>

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/academic-support-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.

8) WEEKLY TIMETABLE AND DUE DATES

Note: Dates and coverage are subject to change as circumstances dictate. You should check the announcements section of your course website several times a week for updated information.

Week & Date	Topic	Notes (topics identified are in Gaber's ebook)
Week #1 Sept. 8 - Sept. 12	Course Administration & Financial statements and bookkeeping	You will get more benefit from the weekly virtual meeting if you read the material (Chapters 1, 2 and 3) before class. There are also lecture slides you can download and use as course notes. You should read the outline in advance and bring any specific queries to the first class.
Week #2 Sept. 13 - Sept. 19	Adjusting entries and the accounting cycle & Accounting Theory	The topics are covered in Chapter 4. The class focuses on adjusting journal entries (AJE). Accounting Theory (appendix A, part 1) is introduced this week. This appendix 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. September 21st is the last date to enroll in the course without permission. There will be absolutely no permission granted for admittance after this date.
Week #3 Sept. 20 - Sept. 26	Merchandising & Time Value of Money	The topics are covered in Chapter 5 (Merchandising). Time Value of Money (appendix B) is also covered this week. Please note that you will need to know and apply time value of money techniques for purchase of long-lived assets using deferred payment plans (Chapter 9) and pricing of a bond issue (Chapter 10). You must work on Part A of your term project by now. First step: find the public firm to analyze from the SEDAR website as instructed in the eBook and eClass.
Week #4 Sept. 27 - Oct. 3	Principles of case analysis Cases to be discussed: Sam's BBQ, Mary's Boutique, Jesse's Farm, Demarco Sports	These cases are located on your course website (eClass), not in your textbook (Connect). The learning value of a case is greatly enhanced if you attempt it before seeing the answers. The first midterm may contain a case or cases based on bookkeeping concepts covered in the first weeks of classes. You need to finalize Part A of your term project (due on Feb. 1 st) and start with Part C during this week.
Oct. 4 th	Term Project Part A is due (eClass)	Submission system for Term Project Part A closes at the end of Monday October 4th. Prepare a backup copy in case of loss. Do the quiz and submit it early to have access to technical support in case of technical failure.
Week #5 Oct. 4 - Oct. 8	Cash & Receivables	The topics are covered in Chapters 6 and 7.
Oct. 9 - Oct. 15	Fall Reading Week	Term Project Part C is due on November 1 st and the remaining chapters are considerably more challenging than the first few chapters - it is strongly recommended that you work seriously on part C of your term project now. Past exams are available on your course website. You can try these tests under exam conditions to properly prepare for the real exam.
Week #6 Oct. 16 - Oct. 24	Inventory	The topics are covered in Chapter 8.
Oct. 17 th	Connect Assignments Due	Ebook quizzes (Connect) for Chapters 1-7, and two mini cases close at the end of October 17th. Multiple attempts allowed, best mark counts.

Week & Date	Topic	Notes (topics identified are in Gaber's ebook)
Week #7 Oct. 25 - Oct. 31 Midterm Oct. 31	Midterm Chapters 1-7 Oct. 31 (10am -1pm)	Sunday Oct. 31st Midterm (10:00 am – 1:00 pm) covering topics of weeks 1 to 5 (Chapters 1 to 7). This is a timed, closed book online exam. Web camera and access to stable internet are necessary.
Nov. 1 st	Term Project Part C is due (eClass)	Submission system for Term Project Part C closes at the end of Monday November 1st. Ensure you keep a backup copy in case of loss. Suggest submitting and completing the quiz early so that you have access to technical support in case of technical failure.
Week #8 Nov. 1 - Nov. 7	Capital Assets	The topics are covered in Chapter 9. November 12th – last date to drop Winter term courses without receiving a grade. After this date the course remains on your transcript and is notated as “W”.
Week #9 Nov. 8 - Nov. 14	Liabilities	The topics are covered in Chapter 10. 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 concepts (appendix B) in order to do these questions.
Week #10 Nov. 15 - Nov. 21	Equities Introduction to Business Analytics	The topics are covered in Chapter 11. 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. Business Analytics is not included in the book. Concepts covered in class are not examinable in this course. Business analytics is tested in Week 11 (eClass). 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.
Nov. 28 th	Data Analytics Quiz Due (eClass)	Sunday November 28th at 9 am the dataset will be made available and the quiz starts at 10:30 am. By 11am the quiz will close. This is a timed activity; you have 30 minutes to finish the quiz.
Week #11 Nov. 22 - Nov. 28	Cash Flow Statement	The topics are covered in Chapter 12. This is a “killer topic” in the course. Cash Flow Statements are important in business and finance. Their construction is more difficult than the other statements.
Week #12 Nov. 29 - Dec. 5	Financial Statement Analysis Internal Controls & Assurance	The topics on Financial Statement Analysis are covered in Chapter 13. The final exam will test this topic. So ensure you work the examples in the text and on the website. Financial ratio formulas are provided for the final exam. Internal controls (Appendix A, Part 2) is examinable on the final exam. Assurance topics (appendix A, Part 3) is for your personal interest and growth and is not examinable in this course.
Dec. 5 th	Connect Assignments Due	Ebook quizzes (Connect) for topics of Chapters 8 to 13 and Appendix A Parts 1 and 2 and Appendix B are closed on this date.
Dec. 6 th	Term Project Part D is due (eClass)	Term Project Part D closes at the end of Monday December 6th. Keep a backup copy in case of loss. Suggest submitting early so that you have access to technical support in case of technical failure.

Week & Date	Topic	Notes (topics identified are Gaber's ebook)
During final exam period Dec. 9 - Dec. 23	Final Exam	<ul style="list-style-type: none"> • All content from lectures, website and the text (including short videos of the eBook used) is examinable unless otherwise specified. • Official grades will be posted by the Registrar's Office when approved by the Registrar. • The final regular exam will be in Connect or eClass and will test the material of Chapters 8-13 and Appendix A Parts 1 and 2 and Appendix B. • Students who missed the midterm exam will write a comprehensive final exam that is all-inclusive (entire course, Weeks 1 to 12). • If by mistake or in purpose a student who missed the midterm exam does not write a "comprehensive" exam (for instance writes a "regular" exam only without doing the complementary exam) the weight of the final remains 25%. • It is not possible to leave an exam blank once opened. Once the exam is opened it is marked, if left blank, a zero is reported. • Missing the final exam requires you to follow a certain protocol managed by the School of Administrative Studies. • Course directors are not involved with deferred exams.