

**Current as of September 7, 2021**  
**School of Administrative Studies**  
**Faculty of Liberal & Professional Studies**  
**York University**  
**Fall 2021 Course Outline – All sections**  
**AP/ADMS 3585 3.0 Intermediate Financial Accounting I**

<b>Course Director:</b>	<b>Liona Lai, CPA CA, PhD (Section C Online)</b>
<b>Instructors:</b>	<b>Alla Volodina (Section A and B In-Person)</b> <b>Dongwoo Kim (Ben) (Section D Remote)</b> <b>Bartosz Amerski (Section K Remote)</b>
<b>Sections:</b>	<b>All Sections</b>
<b>Course website:</b>	<b>eClass</b>
<b>Official Date/Time based on Registrar's Office's Schedule:</b>	<b>In Person Section B: Friday 11:30am to 2:30pm (ACW005)</b> <b>In Person Section A: Friday 2:40pm to 5:30pm (LSB105)</b> <b>Remote Section D: Thursday 7pm to 10pm</b> <b>Remote Section K: Thursday 9:30am to 12:30am</b> <b>Online Section C: no live class</b>
<b>Instructors Office Hours:</b>	Office hours are by appointment only. Please send email to your professors should you need a face-to-face appointment via zoom.
<b>Email:</b>	Beginning September 8 <sup>th</sup> , 2021: Please send all inquiries to <a href="mailto:ADMS3585@yorku.ca">ADMS3585@yorku.ca</a> Instructor email addresses: <a href="mailto:avolodin@yorku.ca">avolodin@yorku.ca</a> (Section A and B) <a href="mailto:liona@yorku.ca">liona@yorku.ca</a> (Section C) <a href="mailto:bkim7518@yorku.ca">bkim7518@yorku.ca</a> (Section D) <a href="mailto:bamerski@rogers.ca">bamerski@rogers.ca</a> (Section K)

**IMPORTANT MESSAGE FROM YOUR INSTRUCTORS :**

ADMS 3585 is a very difficult course to do well in, because of both the depth and the breadth of materials that are covered. The course also forms a foundation for your 4th year accounting studies. Your instructors will try their best to help you succeed in this course, and you must also be prepared to invest sufficient time to learn all the materials. If you plan to become a professional accountant, you will need to be able to retain the knowledge learned in this course.

**Calendar Description**

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

## Learning Outcomes

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

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

## Textbook

### Required

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

### Recommended

CPA Canada Standards and Guidance Collection, CPA Canada, available through eResources at York University library.

## Common Grade Components

	Weighting	Date	Notes
Quizzes	3% each x 7 = 21%	On Thursdays, See below for details	Best 7 out of 8
Group Assignment #1	10%	Due Oct 29 11:59pm	Submit on eClass
Group Assignment #2	9%	Due Dec 3 11:59pm	Submit on eClass
Midterm	25%	Oct 17 <sup>th</sup> 2-4pm	Chapter 1,2,4,5, 5A, 6,6A,8
Final Exam	35%	During Official Final exam period	For those who have competed the midterm exam: Theory comprehensive; Calculation Chapter 3, 7, 9, 10, 10B 11, 12 For those who have missed the midterm: Comprehensive in both theory and calculation Chapter 1-12, 5A, 6A, 10B
<b>Total</b>	<b>100%</b>		

## Quizzes

Timed quizzes will take place starting September 23. There are a total of 8 quizzes and the best 7 will count. These are individual open-book, randomized quizzes to be taken on eClass and available for 24 hours on the day of the quiz. You should have studied the materials prior to taking the quiz, otherwise you will face significant time crunch. The quizzes are structured as multiple-choice questions to be answered in 20 (tentative) minutes, with both theory and calculations. There will be between 3 and 5 questions in each quiz depending on the week.

If you miss one quiz, it will not count towards your final grade. If you miss a 2<sup>nd</sup> quiz, the weight will be transferred to the final exam. If you miss a 3<sup>rd</sup> quiz, you will receive zero on the quiz.

Date	Quiz/midterm	Coverage (tentative)	Format
Sept 23	Quiz #1	Chapter 4	MCQ
Sept 30	Quiz #2	Chapter 5	MCQ
Oct 7	Quiz #3	Chapter 6 Part 1	MCQ
Nov 4	Quiz #4	Chapter 7	MCQ
Nov 11	Quiz #5	Chapter 9	MCQ
Nov 18	Quiz #6	Chapter 9	MCQ
Nov 25	Quiz #7	Selected topics Chapter 10-12 TBA	MCQ
Dec 2	Quiz #8	Selected topics Chapter 10-12 TBA	MCQ

### **Midterm and Final Exam**

Midterm and final exam are closed book and will be conducted on eClass. There will be problem solving and short answers in the midterm exam. In addition, there will be a case in the final exam.

Since exams are conducted on eClass, please make sure you have a stable internet connection when you take the exams. In most cases, instructors will not be able to make accommodations (e.g. re-open the exam when the exam is over) and there will not be any make-up exams. You should contact your instructor immediately should you encounter problems during the exam. It will be very useful if you have a second source of internet connection (your phone, for example) to contact the instructor by email should you experience any problem.

### **Group assignment**

There will be two group assignments. There will be around 5 in each group. For in person sections, students will form their own group. For remote and online sections, instructors will form groups for you.

There will be a peer evaluation for each group assignment. Individual grades maybe lower than the group mark if a student does not contribute enough to the group assignments.

Details of the assignment will be announced in class and posted on eClass.

### **In-Person Section A and B:**

You will attend lectures on campus. Please follow all protocols published by the University. You will have access to all remote live class problem demonstration recordings but will not have access to the pre-recorded lectures. Your instructor will not demonstrate the same problems in class; therefore, you can treat the recorded problem demonstrations as tutorial sessions. All quizzes, midterm, and final exam will take place on eClass.

*As part of York's Community of Care Commitment, all members of the York community share in the responsibility of keeping others safe on campuses. In this class, as elsewhere on campus, students must comply with all University health and safety protocols, including:*

- *Self-screening using the YU Screen tool prior to coming to campus for any in-person activities*
- *Not attending in-person activities at any of York University's campuses/locations where you are feeling unwell or if you answer YES to any of the screening questions.*
- *Wearing masks or face coverings that completely cover the mouth, nose and chin while on campus*
- *Avoiding eating and drinking in classrooms, research and in shared spaces, where eating is explicitly not permitted (e.g., Libraries)*
- *Engaging in good hand hygiene*
- *Following instructions in designated spaces, as they pertain to giving space to one another and/or protocols for entry to and exit from classrooms, instructional and other shared spaces (e.g., Libraries), when applicable.*

*Information about COVID-19 health and safety measures can be found on the Better Together website.*

### **Online Section C:**

There will not be any live zoom classes for the registered online students. You will have access to pre-recorded lectures and all recorded live class problem demonstrations. All quizzes, midterm, and final exam will take place on eClass.

### **Remote Sections D and K:**

#### **Technical requirements for taking the course**

Remote classes will use both eClass and Zoom through which students will access course materials, interact with the course director/TA, as well as with one another. Please review the schedule below to determine how the class meets (in whole or in part). Live sessions prior to the breakout room activities will be recorded. Remote zoom class will be around 1.5 hours. Instructors will stay behind to answer questions.

Students shall note the following:

- Zoom is hosted on servers in the U.S. This includes recordings done through Zoom.
- If you have privacy concerns about your data, provide only your first name or a nickname when you join a session.
- The system is configured in a way that all participants are automatically notified when a session is being recorded. In other words, a session cannot be recorded without you knowing about it.

Please review the [Online Learning Protocol for York University Students](#).

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.

### **Pre-recorded lectures for Remote and Online students:**

Lectures are pre-recorded and will be posted on eClass along with the PowerPoint slides. Although you can learn at your own pace, you should finish watching the videos by their respective “deadlines”. Please note that the course schedule may not correspond to the textbook chapter order. There are also materials in the videos and PowerPoint slides that are NOT included in the textbook.

The pre-recorded lectures contain problem demonstrations drawn from the textbook which is an integral part of the lessons.

### **Remote/Online Class schedule**

Below is the class schedule for remote section D and K. Students in online section C do not need to attend class but are encouraged to follow the same reading and pre-recorded lecture schedule. Students in the remote sections are expected to have read the related chapter and watched the videos prior to coming to class. You will find the reading list by Chapter on eClass.

Live class takes the format of either problem demonstration or case discussion. There will not be any lectures. All live classes will be recorded and posted on eClass for all students.

#### **Live Sessions (Topics and class work are tentative)**

Week	Date	Finish pre-recorded videos on (approx. length)	Class work
1	September 9	Course Introduction	

		Video Chapter 1 (1 hour) Chapter 2 (2 hours)	No remote class this week
2	September 16	Chapter 4 (2 hours)	<b>Problem demonstration:</b> Discontinued operations and earnings per share Statement of Income and Retained Earnings
3	September 23	Chapter 5 (50 mins) Chapter 6 Part 1 IFRS 15 Step 1-5 videos (1 hour)	<b>Quiz #1 on Chapter 4</b> <b>Problem demonstration:</b> IFRS 15 Variable Consideration
4	September 30	Chapter 6 Part 1 remaining videos (50 mins) Part 2 all videos (2 hours)	<b>Quiz #2 on Chapter 5</b> Accounting for long term contract
5	October 7	Chapter 8 (1.5 hours)	<b>Quiz #3 on Chapter 6 IFRS 15</b> Case Discussion
	Oct 14	Reading week	No meeting this week
6	Oct 17 2-4pm	Midterm	To take place online for all sections
	Oct 21	No class	
7	Oct 28	Chapter 7 (1.5 hours)	Case Discussion
8	Nov 4	Chapter 9 Part 1 all videos (1.5 hours)	<b>Quiz #4 on Chapter 7</b> Problem demonstration: Fair value methods for passive financial instruments
9	Nov 11	Chapter 9 Part 2 all videos (1 hour)	<b>Quiz# 5 on Chapter 9 Part 1 Passive investments in shares (all methods)</b> <b>Problem demonstration:</b> Equity method
10	Nov 18	Chapter 10-12 Part 1 PPE, Intangible Assets, Goodwill: definitions, initial recognition, non-monetary exchange and contributed assets (1.5 hours)	<b>Quiz #6 on Chapter 9 Part 2 Strategic Investments</b> Case discussion
11	Nov 25	Chapter 10-12 Part 2 Subsequent Measurement Models and Depreciation Issues (1.5 hours)	<b>Quiz #7 on week 10 materials</b> <b>Problem demonstration:</b> Revaluation models
12	Dec 2	Chapter 10 Part 2	<b>Quiz #8 on week 11 materials</b>

		Impairment models, Additions, Subsequent Costs, and Disposals (1 hour)	<b>Problem demonstration:</b> Impairment models
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### **In-person Section A and B Class Schedule:**

#### September 10 Online (Pre-recorded lectures):

##### Chapter 1: Canadian Reporting Environment

##### *Learning objectives:*

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

*Readings:* Kieso Chapter 1 all pages

*Case discussion:* CA1.3, CA1.4, CA1.5

No review questions this week

##### Chapter 2: Conceptual Framework

##### *Learning objectives:*

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

*Readings:* Kieso Chapter 2

*Case discussion:* CA2-2

*Review Questions:* E2-3, E2-4, E2-8, P2-5, P2-8

#### September 17 (Begin in-person learning):

##### Chapter 4: Financial Statements: Reporting Financial Performance

##### *Learning objectives:*

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

*Readings:* Kieso Chapter 4, no appendix

*Review Questions: Recommended Practice Questions: E4-3(Discontinued Ops)\*, E4-12(Income Statement), E4-16(Statement of Changes in Equity), E4-17(EPS), P4-2(Discontinued Ops), P4-13(Income Statement/Discontinued Ops), IC4-2*

September 24:

#### Chapter 5: Financial Position and Cash Flows

*Learning objectives:*

1. Prepare the Statement of Financial Position
2. Understand the purpose and usefulness of the Statement of Cash Flows
3. Prepare the Statement of Cash Flows: Indirect method
4. Calculate and interpret ratios

*Readings:* Kieso Chapter 5, Appendix 5A

*Review Questions: E5-14(Statement of Cash Flows), E5-16 a (Statement of Cash Flows), P5-5 (a&b) , P5-7(Statement of Financial Position, Statement of Cash Flows, Ratios)*

#### Chapter 6: Revenue Recognition

*Learning objectives:*

1. Evaluate treatment for revenue under IFRS 15: 5-step approach
2. Evaluate treatment for specific revenue recognition issue: right of return, repurchase agreements, bill and hold, principal-agent relationship, consignments, warranties, non-refundable upfront fees

*Readings:* Kieso Chapter 6 p. 6-1 to 6-35, 6-38 to 6-42

*Review Questions: E6.3(Loyalty program), E6.5 (Warranties), E6.26 (Bill and Hold), E6.27(Principal Agent), E6-29(Consignment Sales), E6-18 (Allocate Transaction Price), P6-3 (IFRS 15), P6-4(IFRS 15)*

October 1:

#### Revenue Recognition (continued)



*Learning objectives:*

1. Evaluate treatment for revenue under ASPE
2. Presentation and Disclosure requirements for revenue recognition (IFRS and ASPE)
3. Accounting for long term contracts in profitable, interim loss, and overall loss situations.

*Readings:* Kieso Chapter 6 p. 6-35 to 6-38, 6-42 to 6-59 (Appendix 6A)

*Case Discussion:* CA 6-1

*Review Questions:* E6-23 (ASPE earnings approach), E6-32(long term contract- % completion & completed contract), P6.9 (long term contract - % completion and zero-profit)

October 8: Inventory

*Learning objectives:*

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

*Readings:* Kieso Chapter 8, no appendix

*Case Discussion:* IC8-1

*Review Questions:* E8-3(Inventoriable costs), E8-7(Inventory errors), E8-10(Inventory errors), E8-17(cost formula - periodic), E8-18(cost formula – perpetual), P8-10(Gross Profit method), P8-12 (LCNRV)

October 15: Reading week, no class

October 17 : Midterm Exam

October 22: No class

October 29: Measurement – Present value concepts

*Learning objectives:*

1. Apply present value concepts in measuring financial instruments.

*Readings:* Kieso Chapter 7 p. 3-13 to 3-27

Cash and Receivables

*Learning objectives:*

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

*Readings:* Kieso Chapter 7

*Case Discussion:* IC 7-1

*Review Questions:*, E7-5(Various), E7-9(Bad debts), E7-11 (Notes receivable), E7-14(Notes receivable), E7-17(Transfer of A/R), P7-2(Bad debts), P7-5(Bad debts), P7-6(Bad debts), P7-13(Transfer of A/R, Ratios)

November 5:

Chapter 9: Investment Part 1 Non-Strategic Investments

*Learning objectives:*

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

*Readings:* Kieso Chapter 9 p.9-3 to 9-26

*Review Questions:* E9.5\*(FVNI Bonds), E9.10\*(FVNI FVOCI Equity), E9.11\*(FVNI FVOCI Equity), E9.18(Cost, FVNI FVOCI), P9.2\*(FVNI Bonds and Equity), P9.7\*(FVOCI bonds), P9.13\*, (FVOCI equity)

November 12:

Chapter 9: Investment Part 2 Strategic Investments

*Learning objectives:*

1. Accurately determine investments that fall into the categories of significant influence or control
2. Apply and understand the use of equity method
3. Comprehend the basic concept of consolidation
4. Interpret the implication of the equity method on decision making

5. Accurately recognize, measure, and disclose impairment loss on non-strategic and strategic investments
6. Comprehend the three levels of fair value input

*Readings:* Kieso Chapter 9, p.9-26 to 9-48, Chapter 3 p. 3-2 to 3-13

*Case Discussion:* CA 9-1

*Review Questions:* E9.19\*(Impairment equities), E9.20(Impairment bonds), E9.24(FVOCI vs Equity), E9-25(Long term equity-Equity method, impairment), P9-15(FVOCI, Equity method, IFRS, ASPE)

November 19, November 26, December 3

Starting this class, we will be going through Chapter 10, 11, and 12 simultaneously. In the first class, we will study the criteria for PPE, Investment Properties, Biological Assets, Intangibles, and Goodwill. Then, we will go through the measurement models and depreciation methods of these assets. In the second class, we will go into details of issues surrounding the initial recognition of these assets and study different impairment models. In the last class, we will study costs incurred after acquisition and disposals of long-lived assets.

#### Chapter 10: Acquisition of Property, Plant and Equipment

*Learning objectives:*

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

#### Chapter 11: Amortization, Impairment, and Disposition

*Learning objectives:*

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

#### Chapter 12: Goodwill and Other Intangible Assets

*Learning objectives:*

1. Evaluate treatment for intangible assets: recognition, measurement, and disclosure
2. Evaluate treatment for research and development costs and impact on decision making
3. Understand and apply impairment models to intangibles assets
4. Evaluate treatment for goodwill: recognition, measurement, and disclosure.
5. Understand and apply impairment model to goodwill

November 19:

*Readings:*

On criteria: Kieso Chapter 10, p. 10-4 to 10-6 (general PPE), p. 10-21 to 10-22 (Investment properties, natural resource properties, biological assets); Chapter 12 p. 12-3 to 12-6 (Intangibles and goodwill)

On initial recognition: Chapter 10 p. 10-6 to 10-22; Chapter 12 p. 12-6 to 12-12, 12-16 to 12-21, p. 12-24 to 27

On measurement model: Kieso Chapter 10, p. 10-23 to 10-28, 10-42 to 10-43 Chapter 12, 12-12 to 12-15 (to be continued next class)

*Review Questions: E10.9(Acquisition cost of realty), E10.13(Equipment purchase), P12.1(Various costs), E12.9(R&D), E12-20(Goodwill), E10.21(Government assistance), P10-9(Non-monetary Exchange), E10.22(Biological assets), E10-23( FV vs Cost), E10-25 (Revaluation - PPE), , P10-11(Revaluation - PPE), P12-7 (Revaluation -Intangibles), E11.16 Depreciation – change in estimate, P10.12 (Investment Properties)*

November 26

*Readings:*

On depreciation: Kieso, Chapter 11, p. 11-4 to 11-19

On Impairment: Chapter 11 p. 11-19 to 11-27; Chapter 12 p. 12-21 to 12-24; p. 12-27 to 12-30

*Review Questions: E11.19(Impairment cost recovery - PPE), E11.21(Impairment both models - PPE), E12.17(Impairment- Intangibles), E12-18(Impairment-Intangibles), E12.21(Goodwill Impairment), P11.14(Impairment-PPE)*

December 3

*Readings:*

On costs after acquisition: Chapter 10 p. 10-29 to 10-34

On derecognition: Chapter 11 p. 11-27 to 11-30

*Review Questions: E10.28 (Subsequent cost – PPE), P12.5 (Subsequent costs – intangibles), E11-26(Disposal of Assets), P11-6(Disposal, Other adjustments) , P11-15(Disposal of Assets),*

*Case Discussion: IC 6-1*

## PART II: ADMINSTRATIVE INFORMATION

### ENROLMENT

#### Prerequisites

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

### QUIZZES AND EXAMINATION

#### Conflicts

For midterm exam, please contact your professor as soon as possible if you have a **direct** conflict. For final exam, if you have two or more exams scheduled at the same time on the same day or 3 exams in 24 hours, please contact the course director to make alternate arrangements in advance. Back-to-back exams are not considered exam conflicts.

#### Absence from quizzes and exams

##### Quizzes:

When you miss 1 or 2 quizzes:

Quizzes are graded best 7 out of 8. Therefore, you get 1 “free” absence and no documentation is required. If you miss a 2<sup>nd</sup> quiz, the weight will be automatically transferred to the final exam. **\*\*Note that there will not be additional accommodation for internet outage or any other technical difficulties\*\***

All subsequent missed quizzes will count as 0% and there won't be any weight transfers or rewrites.

**You should make every effort to complete all quizzes in case of emergencies or problems that you may encounter later in the term!**

### **Midterm Exam:**

There are two types of absences from the midterm:

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

You have to notify the instructor within 5 days of missing the midterm. Unless suspended by the University, you will need to provide an Attending Physician's Statement. Upon approval, weight will be transferred to the final exam.

### **Final Exam:**

**Deferred Exams:** Deferred standing may be granted to students who are unable to write their final examination at the scheduled time or to submit their outstanding course work on the last day of classes. In order to apply for deferred standing, students follow the protocols under:

<https://www.yorku.ca/laps/sas/academic-resources/deferred-exam-requests/>

Please note the deadline noted in the link above.

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 in both theory and calculations, regardless whether the student has written the midterm 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](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>

*Under no circumstances is the result of an examination changed once it is written.*

### **Academic Honesty**

Cheating on exams and other forms of academic dishonesty are absolutely not acceptable. Any attempts of cheating will result in substantial penalties. Suspected breaches of academic honesty will be investigated and charges shall be laid if reasonable and probable grounds exist. It is assumed that you have read and are familiar with these regulations.

**Academic Honesty, Grading Scheme and Feedback Policy, In-Class Tests and Exams (20% rule), Reappraisals, and Accommodation Procedures can also be found on the school website:**  
<https://sas.laps.yorku.ca/students/school-policies/>