

**School of Administrative Studies
Faculty of Liberal & Professional Studies
York University
Winter 2022 Course Outline
AP/ADMS 3595 3.0 Intermediate Accounting II**

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|---------------------------------|---|
| Course Director : | Douglas Kong |
| Section : | X |
| Course website: | E-Class (Moodle) |
| Date/Time: | Thursdays (1-2:30 pm) |
| Location : | On Line |
| Instructor Office Hours: | By Appointment |
| E-Mail Address : | adms3595@yorku.ca (homework, sample, and exam-related questions) and douglkong@yorku.ca (administrative and group-related questions only) |

ON LINE LECTURES:

For each scheduled weekly lecture, there is a pre-recorded lecture video on the Moodle course website. The discussion of home-work and other questions will be done through a 90-minute weekly virtual, real-time Zoom meeting between 1:00 pm and 2:30 pm every Thursday. Zoom invitations will also be posted on the same Moodle (E-learning) course website to each Zoom meeting. Participants of Zoom meetings are required to turn on video and audio functions of their computers. You are welcome to ask questions verbally, or use CHAT functions. For those students who cannot attend these virtual Zoom meetings, these Thursday Zoom meetings will be recorded and posted on the Moodle course website at the end of each week.

COURSE PREREQUISITES

The prerequisite is AK/ADMS 3585 3.0. Those students with outstanding deferred exams in the prerequisite course may not enroll in this course.

Students are personally responsible for ensuring that they have the necessary prerequisite. 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.

LEARNING OUTCOMES

After completion of the course, apart from mastering the technical knowledge of the liabilities and shareholders' equity 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.

Understand the importance of teamwork and learn how to develop work plans and resolve conflicts.

COURSE CALENDAR DESCRIPTION

This course, in conjunction with AK/ADMS 3585 3.0, develops thorough knowledge and understanding of generally accepted accounting principles and financial statement analytical skills by examining various technical areas of financial accounting.

Specifically, this course is the second intermediate financial accounting course designed for the undergraduate accounting major and will emphasize the financial accounting theory, rules, and procedures related to liabilities and stockholders' equity. In addition, specialized reporting and disclosure issues related to investments, dilutive securities, derivative securities, earnings per share, employee benefits, leases, income taxes, cash flows, accounting changes & correction of errors, and disclosure issues will also be focused.

The course will provide historical and theoretical perspectives to enable the student to critically evaluate current accounting and reporting techniques from the user's standpoint. The assignments of readings, exercises, problems, research and financial analysis questions, and cases should provide an appreciation for the development of current accounting and financial reporting concepts and techniques.

The students in this course are expected to achieve the following learning objectives through the completion of various assignments required for the course:

1. *Technical Competencies in Financial Reporting* that include the role of financial reporting, the application of reporting frameworks, the reporting of routine and non-routine transactions in different circumstances, and an understanding of the role of internal control, tax, and finance in financial reporting.

Relevant Course Activities: Midterm and Cumulative Final Examinations, the Class Discussion of Ungraded Homework Questions, Additional Sample Questions, Additional Illustrations, and Class Discussions of Accounting Theories/Concepts behind Accounting Numbers.

2. *Competencies in Professional and Ethical Behaviour* that include their ability to act with honesty, integrity, credibility, self-confidence, and independence, while coping with ambiguity, conflicts of interest, and the need to protect the public interest.

Relevant Course Activities: Both Annual Report Assignments and Group-Based Case Project.

3. *Competencies in Problem-Solving and Decision-Making* that include their strong analytical and problem-solving skills and their capacity for innovative and integrative thought, as well as their ability to both connect and dissect “parts” and “whole,” identify and manage priorities, and adopt a broad view to arrive at a recommended solution.

Relevant Course Activities: Annual Report Assignments that will require students to Analyze Real World Companies' Financial Statements, Group-Based Case Project,

Midterm and Cumulative Final Examinations, Ungraded Homework Questions, Additional Sample Questions, and Additional Illustrations.

4. *Competencies in Communication (both written and oral)* that include their ability to communicate effectively through listening, understanding, speaking, and writing with clarity, and through the art of persuasion and negotiation.

Relevant Course Activities: Both Annual Report Assignments and Group-Based Case Project, Midterm and Cumulative Final Examinations, Active Participation in Class Discussions of Ungraded Homework Questions, Additional Sample Questions, Additional Illustrations, and Active Participation in Class Discussions of Accounting Theories/Concepts behind Accounting Numbers.

5. *Competencies in Self-Management* that include their ability to manage their own performance, solicit feedback from others, reflect and act upon it to improve behavior, as well as recognize their limits and seek advice when needed.

Relevant Course Activities: Annual Report Assignments that will require students to Analyze Real World Companies' Financial Statements and Group-Based Case Project.

6. *Competencies in Teamwork and Leadership* that include their ability to work within, build, and lead teams.

Relevant Course Activities: Both Annual Report Assignments and Group-Based Case Project.

7. *Competencies in Interpreting Financial Reporting Results for Stakeholders (external or internal).*

Relevant Course Activities: Both Annual Report Assignments and Group-Based Case Project.

TEXTBOOK

Required

Intermediate Accounting, 12th Canadian Edition, Volume 2, By Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Irene M. Wiecek, and Bruce McConomy ISBN: 978-1-119-49698-4 (E-Pub)
Copyright © 2019 John Wiley & Sons Canada, Ltd.

Do not use previous editions

Recommended

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

Optional

Student *Study Guide* to above text.

Publisher's Student Companion Website: www.wiley.com/canada/kieso

WileyPlus: for the Kieso et al. eTextbook (Vol. 2) and practice questions - Class Section URLs:

Course name: ADMS 3595 Intermediate Financial Accounting II - Winter 2022 - Professor Kong

Course Section ID: A04033 for Section X

Course URL: <https://learn.wileyplus.com/courses/98453>

GRADE COMPONENTS

| | Weighting | Due Date | |
|---------------------------|-------------|--|---|
| Annual Report Assignments | 5% | See Schedule | <i>RA15.4: Hudson's Bay Company, p. 15-56) Due</i> |
| Group-based Term Project | 15% | See Schedule | See instructions below |
| Mid Term Exam | 35% | February 27 (Sunday) 6:00 pm - 9:00 pm | Chapters & Appendices 13, 14, 15, 15A, 15B, 16, 16C, 17 |
| Final Exam | 45% | Exam Period 3.0 Hours | Chapters 13-22, 15A, 15B, 16C, 18A, 19A, 20A, 21A |
| Total | 100% | | |

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|---------------------------|--|---|------------|
| Annual Report Assignments | <i>RA15.4: Hudson's Bay Company, p. 15-56) Due</i> | Week 6 | 5% |
| Group-Based Term Project | Arthur Anderson | Official Final Exam Date | 15% |
| Midterm Examination | Chapters & Appendices 13, 14, 15, 15A, 15B, 16, 16C, 17 | Time: 6:00 pm – 9:00 pm on Sunday, February 27, 3.0 hrs Regular Exam | 35% |
| Final Examination | Chapters & Appendices 13-22, 15A, 15B, 16C, 18A, 19A, 20A, 21A | In the final exam period, 3 hrs Regular Exam | <u>45%</u> |
| | | | 100% |

Tutorials

Tutorials are unstructured and will be operated on a first-come-first-served basis. All of these sessions will be held online via Zoom and may be recorded. The links to these meetings will be posted on Moodle course websites.

| <u>Date</u> | <u>Times</u> |
|-------------------|-------------------|
| January 29 (Sat) | 1:00 pm – 3:30 pm |
| February 12 (Sat) | 1:00 pm – 3:30 pm |
| February 26 (Sat) | 1:00 pm – 3:30 pm |
| March 26 (Sat) | 1:00 pm – 3:30 pm |
| April 9 (Sat) | 1:00 pm – 3:30 pm |

Annual Report Assignment 5%

There is one annual report assignment that is based on the text-book questions in RA 15-4 (*RA15.4: Hudson's Bay Company, p. 15-56*). You will study the annual financial statements of well-known Canadian companies in order to answer the questions. Although the completion of the assignments is expected to be done on the group basis (the same as the term project group below), you can do it on the individual basis if you choose to do so. However, there will be no penalties or rewards for choosing one option over the other.

Group-based Term Project 15%

The purpose of this case project is to map this course to the CPA competency map which relates to I.T. and data analytics. The competency in interpreting financial reporting results for stakeholders (external or internal) can be specifically achieved through the following:

- A) Prepares and interprets financial statement analysis (e.g., ratios and trend analysis) to support decision-making;
- B) Analyzes, interprets, and explains financial statement information to or for stakeholders;
- C) Interprets and discusses the results using data visualization techniques, where appropriate.

The group assignment will account for 15% of the total marks. The class will be divided into groups of 5-8 students based on the active enrolment at that time. Each group is expected to analyze an assigned case that deals with ethical issues, accounting fraud, emerging technical accounting issues, and earnings management of a well-known corporation. Detailed guidelines will be provided in class. Peer evaluation may be conducted to ensure all members contribute equally to the assignment. Therefore, it is strongly recommended that you study together with your team members, and that each student contributes to the group assignment.

There will be an ***eight*** page report, excluding the cover page, figures, tables, appendices, and references, required for the term paper. The written report must be **typed, 12-pt font, single sided, and 1.5 lines-spaced**. The following items and additional questions that will be provided later in the semester should be discussed in the term paper:

1. Briefly discuss the situation in the case.
2. Do some research on issues of the case and present additional information.
3. Answer all the questions that will be posted on the course website as competently as possible.
4. Present your recommendations.

CASE (Term Project):

Arthur Andersen (C): The Collapse of Arthur Andersen
Daniel Diermeier, Robert J. Crawford, Charlotte Snyder

This Harvard Business School case is available at: <https://hbsp.harvard.edu/import/882913>

Supporting Case

Arthur Andersen (C): The Collapse of Arthur Andersen
Daniel Diermeier, Robert J. Crawford, Charlotte Snyder

Pub Date: Nov 3, 2011

Product #: KEL560-PDF-ENG

Discipline: Strategy & Accounting

Academic Price: \$2.62

You are responsible for securing your own original case.

Each case report must be submitted on *the final exam date* in the Winter 2022 semester. Reports need to be submitted via moodle. Only one submission per group, hence each group needs to designate *one* group member to submit your group report.

More detailed information will be posted on the Moodle course website.

Questions

1. Conduct ratio and trend analyses such as current ratio, inventory turnover ratio, rate of return on assets, rate of return on equity, debt to equity, and debt to total assets for Loblaw and Shoppers Drug Mart in the fiscal years of 2009 – 2013 (www.sedar.com) – An Independent Data Analysis Exercise.
2. If you were Joseph Berardino, what would have done differently to save the firm?
3. In your view, why did the U.S. government not accept the deal proposed by Arthur Anderson in March 2002?
4. What stockholders were involved in the Enron crisis? What were their motivations and capabilities?
5. Where was the Enron crisis in the Reputational Terrain? What put it there?
6. What role did Anderson want to play and how could it have accomplished that?
7. Was the crisis the result of a few wayward Anderson employees and Enron's dishonest and misleading actions?

Examinations: (Mid Term : 35%; Final : 45%)

There is one midterm exam and one cumulative final exam. Both the midterm exam and the final exam last 3 hours and contain multiple-choice questions, comprehensive problems, and a case.

The final examination is comprehensive and covers the entire course. The final examination is scheduled during York's final examination period. Once set by the Registrar, the date, time and location of the final examination will be announced on the York University website at www.yorku.ca (click 'current students').

There are no make-up exams or alternate sittings of the midterms. If you are unable to attend because of illness, a signed Attending Physicians Statement (APS) is required. With a documented excused absence, you may transfer the weight of the midterm to the final examination. One caution – if you are ill and it is affecting your performance, do not write an exam; instead, go to a medical clinic and request a signed Attending Physicians Statement (APS). Please see Appendix A: Administrative Information for further details. *Under no circumstances is the result of an examination changed once it is written.*

Ungraded Assignments

Practice solving problems is one of the best ways to prepare for computational accounting questions. Selected textbook exercises, problems, cases, and written assignment questions will be assigned but not graded. These exercises and problems should be considered as a minimum. The more problems you do, the more comfortable you will be with computational questions on the examinations. Solutions to selected exercises, problems, cases, and written assignment questions will be available from the course website.

Course Website

The course website provides access to:

Course syllabus, announcements, lecture notes and illustrations, textbook homework solutions, other learning materials, and recommended references.

You are required to check the course website regularly during the course for class materials and activities. The website is password protected. Login using your Passport York information

Policy on Leaving the Classroom Early

You can leave the classroom early only during the break period. Since people who leave the classroom early disturb other students in concentrating on lecture presentations, it would be unfair to the students who want to avoid distractions as much as possible in their efforts to learn if I let this situation continue develop. Furthermore, I have an obligation to maintain a quiet learning environment for all of my students as a course director and an educator. Any violation of this rule will result in one percent reduction of your final grade.

Sometimes, you may have to leave the classroom early due to emergencies or physical reasons. As long as you can provide me with an appropriate document explaining the circumstances later, you can get the lost point back.

Any person who has to leave early must sign a sign-up sheet.

ADMS 3595 (X) – 2022 W - SUMMARY OF CLASS SCHEDULE

| <u>WEEK</u> | <u>DATE</u> | <u>TOPIC</u> |
|--|-------------|---|
| 1 | January 13 | Chapter 13: Non-Financial and Current Liabilities |
| 2 | January 20 | Chapter 14: Long-term Liabilities |
| <i>Last day to enroll without permission; ADMS 3595 follows a strict policy of no late enrolment allowed after this date</i> | | |
| 3 | January 27 | Chapter 15: Shareholders' Equity |
| 4 | February 3 | Chapter 16: Complex Financial Instruments |
| 5 | February 10 | Chapter 16 (continued) |
| 6 | February 17 | Chapter 17: Earnings per Share; <i>Annual Report Assignment (RA15.4: Hudson's Bay Company, p. 15-56) Due</i> |
| <i>February 19-25</i> | | <i>Reading Week – No Class</i> |
| <i>February 27</i> | | <i>Midterm Exam: 3.0 hours 6:00 pm - 9:00 pm</i> |
| 7 | March 3 | Chapter 18: Income Taxes |
| 8 | March 10 | Chapter 19: Pension and Other Employee Future Benefits |
| 9 | March 17 | Chapter 21: Accounting Changes and Error Analysis |
| <i>March 18</i> | | <i>Last day to drop without receiving a grade</i> |
| 10 | March 24 | Chapter 20: Leases |
| 11 | March 31 | Chapter 22: Statement of Cash Flows |
| 12 | April 7 | Catch-up (Chapter 22); Chapter 23 if time permits. |
| <i>Official Final Exam Date</i> | | <i>Term Project Submission</i> |

COURSE SCHEDULE AND TOPICAL COVERAGE (SUBJECT TO CHANGE)

Week # and Date

Chapter

A Detailed List of Chapter Topics to be Covered

Questions Assigned for Class

Week #1 (January 13)

Non-Financial and Current Liabilities

13

Recognition and Measurement, Common Current Liabilities, Non-Financial Liabilities, Contingent Liabilities, Presentation, Disclosure, and Analysis, IFRS/ASPE Comparison

Exercises: 1, 2, 3, 15, 16, 21, 24

Problems: 1, 7, 8, 9, 17

Case: IC13.1

Sample Questions – Chapter 13

Week #2 (January 20)

Long-term Financial Liabilities

14

Understanding Debt Instruments, Measurement, Recognition and Derecognition, Presentation, Disclosure, and Analysis, IFRS/ASPE Comparison

Exercises: 4, 7, 12, 13, 20, 22, 23, 24, 25, 26, 27

Problems: 2, 4

Case: CA14.1

Sample Questions – Chapter 14**Week #3 (January 27)**

Shareholders' Equity

15, 15A, and 15B

Understanding the Corporate Form, Share Capital, and Profit Distribution, Recognition, Derecognition, and Measurement, Presentation, Disclosure, and Analysis, IFRS/ASPE Comparison, Par Value and Treasury Shares, Financial Reorganization

Exercises: 2, 6, 11, 18, 19, 20

Problems: 2, 5, 6, 8, 10

Case: IC15.2

Sample Questions – Chapter 15**Week #4 (February 3)**

Complex Financial Instruments

16 and 16C

Week #5 (February 10)

Complex Financial Instruments

16 and 16C (continued)

Derivatives, Complex Debt Instruments, Debt versus Equity – Issuer Perspective, Share-Based Compensation, IFRS/ASPE Comparison, Advanced Models for Measuring Fair Value of the Options

Exercises: 1, 3, 4, 5, Exercises: 4, 6, 7, 8, 9, 11, 19, 20

Problems: 1, 2, 3, 4, 10

Case: IC16.1

Sample Questions – Chapter 16

Week #6 (February 17)

Earnings per Share
17

Basic EPS, Diluted EPS, Analysis and IFRS/ASPE Comparison

Exercises: 2, 5, 6, 10, 16, 17, 18

Problem: 2, 3, 4, 8

Case: CA17.1

Annual Report Assignment: **Research and Analysis: Hudson's Bay Company,**
RA15.4 (p. 15-56) Due

Sample Questions – Chapter 17

Sunday, February 27, 2022

Common Midterm

Time: 6:00 - 9:00 pm

Midterm 1 (Chapters 13, 14, 15, 15A, 15B, 16, 16C, and 17)

Week #7 (March 3)

Income Taxes
18 and 18A

Current Income Taxes, Deferred/Future Income Taxes, Income Tax Loss Carryover Benefits, Presentation, Disclosure, and Analysis, IFRS/ASPE Comparison, Comprehensive Illustration

Exercises: 3, 6, 7, 8, 9, 12, 16, 17, 25, 26, 28, 29

Problems: 3

Research and Analysis: RA18.6

Case: CA18.1

Sample Questions – Chapter 18

Week #8 (March 10)

Pensions and Other Post-Employment

Future Benefits

19 and 19A

Benefit Plan Basics, Defined Benefit Pension Plans, Presentation, Disclosure, and Analysis, IFRS/ASPE Comparison, Example of a One-Person Plan

Exercises: 1, 3, 4, 5, 7, 8, 9, 11, 19, 20

Problems: 3, 4, 7, 14

Case: IC19.1

Sample Questions – Chapter 19

Week #9 (March 17)

Accounting Changes and Error Analysis

21 and 21A

Changes in Accounting Policies and Estimates, and Errors, Motivations for Change, IFRS/ASPE Comparison, Error Analysis

Exercises: 2, 5, 6, 11, 16, 18, 23

Problem: 3, 8

Case: IC21.2

Sample Questions – Chapter 21

Week #10 (March 24)

Leases

20 and 20A

Leasing Basics, Classification Approach – Lessees, Classification Approach – Lessors, Sale and Leaseback Transactions, Real Estate Leases, IFRS/ASPE Comparison, Contract-Based Approach

Exercises: 1, 3, 10, 14, 15, 16, 17, 18, 19, 20, 21

Problems: 6, 17

Case: CA20.1

Sample Questions – Chapter 20

Week #11 (March 31)

Statement of Cash Flows

22

Introduction to the Statement of Cash Flows, Preparing a Statement of Cash Flows: Direct Method and Indirect Method, Presentation, Disclosure, and Analysis, IFRS/ASPE Comparison, T-Account Approach

Exercises: 2, 11, 12, 13, 17

Problems: 3, 5, 13

Sample Questions – Chapter 22

Week #12 (April 7)

Other Measurement and Disclosure Issues

23

Segmented Reporting, Interim Reporting, Subsequent Events, Auditor's Report, Financial Statement Analysis, IFRS/ASPE Comparison

Brief exercises: 13, 14

Exercises: 5, 7, 8

Problem: 1

Case Report (Term Project) Due (Official Final Exam Date)

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|--|
| <p>Final examination during York University's common exam period Comprehensive (cumulative)</p> |
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APPENDIX A: ADMINISTRATIVE INFORMATION

The following contains answers to typical questions from students who attend this course. You should read it before submitting your personal inquiries to adms3595@yorku.ca. Your message will be returned if it has been addressed in the course syllabus.

IMPORTANT YORK UNIVERSITY POLICY – MUST READ!!!

All students are expected to familiarize themselves with the following information, available on the Senate Committee on Curriculum & Academic Standards webpage (see Reports, Initiatives, Documents) - http://www.yorku.ca/secretariat/senate_cte_main_pages/ccas.htm

- York's Academic Honesty Policy and Procedures/Academic Integrity Website
- Ethics Review Process for research involving human participants
- Course requirement accommodation for students with disabilities, including physical, medical, systemic, learning and psychiatric disabilities
- Student Conduct Standards
- Religious Observance Accommodation

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 enroll in this course.

Workload: Expect to spend 15-20 hours on top of class time very week on this course, which include reading materials before class, studying for annual report assignments, practicing problems, and working on the group assignment.

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

Solutions to practice problems will be posted on the course website each week with the posting of slides (i.e. 24 hours before class). Solutions to unassigned end-of-chapter problems will not be posted. If you would like to practice other problems, you can send an email to adms3595@yorku.ca with your attempted solution. Due to copyright request from the publisher, no solutions should be provided through electronic sources.

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 must register at <https://www.yorku.ca/laps/sas/academic-resources/deferred-exam-requests/>, followed by scanning and emailing your DSA form along with any required supporting documentation to apsas@yorku.ca the main office of the School of Administrative Studies, within one week from the date of your final examination. Please do not forget to add your ticket number to the DSA form. These requests will be considered on their merits and decisions could be checked by logging into the web link <https://sas-app.laps.yorku.ca/>. Please note that no individualized communication will be sent by the School to the students, and so please do not send letters or emails to instructors about this matter).

Students with approved DSA will be able to write their deferred examination during the School's deferred examination period. No further extensions of deferred exams shall be granted. The format and covered content of the deferred examination may be different from that of the originally scheduled examination. The deferred exam may be closed book, cumulative and comprehensive and may include all subjects/topics of the textbook whether they have been covered in class or not. DSA Form: http://www.registrar.yorku.ca/pdf/deferred_standing_agreement.pdf

Academic Honesty: The Faculty of Liberal Arts and Professional Studies considers breaches of the Senate Policy on Academic Honesty to be serious matters. To quote the Senate Policy on Academic Honesty. The Policy on Academic Honesty is an affirmation and clarification for members of the University of the general obligation to maintain the highest standards of academic honesty. As a clear sense of academic honesty and responsibility is fundamental to good scholarship, the policy recognizes the general responsibility of all faculty members to foster acceptable standards of academic conduct and of the student to be mindful of and abide by such standards. Suspected breaches of academic honesty will be investigated and charges shall be laid if reasonable and probable grounds exist. Students should review the York Academic Honesty policy at: <https://www.yorku.ca/secretariat/policies/policies/academic-honesty-senate-policy-on/>. Students are also advised to review the online SPARK Academic Integrity modules at: <https://spark.library.yorku.ca/academic-integrity-what-is-academic-integrity/>.

Grading Scheme and Feedback Policy: The Senate Grading Scheme and Feedback Policy stipulates that (a) the grading scheme (i.e. kinds and weights of assignments, essays, exams, etc.) be announced, and be available in writing, within the first two weeks of class, and that, (b) 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 (see the policy for exceptions to this aspect of the policy - <https://www.yorku.ca/secretariat/policies/policies/grading-scheme-and-feedback-policy/>). Final course grades may be adjusted to conform to Program or Faculty grades distribution profiles.

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: <https://www.yorku.ca/secretariat/policies/policies/grading-scheme->

andfeedback-policy/Final course grades may be adjusted to conform to Program or Faculty grades distribution profiles.

In-Class Tests and Exams - the 20% Rule: For all Undergraduate courses, except those which regularly meet on Friday evening or on a weekend, tests or exams worth more than 20% will not be held in the two weeks prior to the beginning of the official examination period. Please also visit <https://www.yorku.ca/secretariat/policies/policies/limits-on-the-worth-of-examinations-in-the-final-classes-of-a-term-policy/> for further information on the 20% Rule. For further information on examination scheduling and Atkinson examination exceptions to this rule, please refer to the "Notes" in the table at the website <http://www.yorku.ca/roweb/importantdates/>

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). Nonacademic grounds are irrelevant 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 <https://myacademicrecord.students.yorku.ca/grade-reappraisal-policy>.

Accommodation Procedures: students who have experienced a misfortune or who are too ill to attend the final examination in a 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: <https://myacademicrecord.students.yorku.ca/deferred-standing>.

Religious Accommodation: York University is committed to respecting the religious beliefs and practices of all members of the community, and making accommodations for observances of special significance to adherents. For more information on religious accommodation, please visit: <https://w2prod.sis.yorku.ca/Apps/WebObjects/cdm.woa/wa/regobs>

Academic Accommodation for Students with Disabilities: The nature and extent of accommodations shall be consistent with and supportive of the integrity of the curriculum and of the academic standards of programs or courses. Provided that students have given sufficient notice about their accommodation needs, instructors shall take reasonable steps to accommodate these needs in a manner consistent with the guidelines established hereunder. For more information please visit the Disabilities Services website at <http://www.yorku.ca/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 as soon as possible should you require special accommodations.

Grading: The grading scheme for the course conforms to the 9-point grading system used in undergraduate programs at York (e.g., A+ = 9, A = 8, B+ = 7, C+ = 5, etc.). Assignments and tests will bear either a letter grade designation or a corresponding number grade (e.g. A+ = 90 to 100, A = 80 to 90, B+ = 75 to 79, etc.) For a full description of York grading system, please see the York University Undergraduate Calendar available at the following web link: http://calendars.registrar.yorku.ca/pdfs/ug2004cal/calug04_5_acadinfo.pdf)

Enrolment Deadline: Because of the high volume of material covered, no registration under any circumstances is permitted after the “last date to enroll without permission of course instructor”. For Winter 2022, this date is January 23, 2022. Only under rare circumstances you could be enrolled after this date, on the condition that you inform the course director during the first class, that you have attended all classes to date, and that you have finished all class assignments to date. The final decision is at the course director’s discretion