

School of Administrative Studies
Faculty of Liberal & Professional Studies
York University
Summer 2022 Course Outline
AP/ADMS 3585 3.0 Intermediate Accounting I

Course Instructor :	Sung S. Kwon, PH.D, MSB Professor of Accounting Course Coordinator and Section Director A former Chair, Audit Committee at SHINHAN Bank Canada sungkwon@yorku.ca
Sections :	D (BLEN)
Course website:	Moodle
Date/Time:	Tuesday, 11:30 am
E-Mail Address:	adms3595@yorku.ca (homework, sample, and exam-related questions) and sungkwon@yorku.ca (administrative and group-related questions only)

IN-PERSON EXAMS AND LECTURE PRESENTATIONS

All the exams will be made in person and all the lecture presentations with the exception of May 24 (I will have to travel to Yale University) and June 28 will be made on-line.

ON-LINE LECTURES

For each scheduled weekly lecture, there are two pre-recorded lecture videos (sample questions and the textbook case assigned for almost each chapter, plus the discussion of power-point slides) which will be posted through Zoom or Panopto on the Moodle course website each Friday. The discussion of home-work and other questions will be done through a 60-minute weekly virtual, real-time Zoom meeting between 2:30 pm and 3:30 pm on every Friday *with the exception of the third week (May 24) and the seventh (June 28) week (no concurrent Zoom meetings)*. Zoom invitations will also be posted on the same Moodle (E-learning) course website at least three days prior to each Zoom meeting. Participants of Zoom meetings are required to turn on video and audio functions of their computers. They can ask questions verbally, but are suggested to use CHAT functions to avoid possible confusion. For those students who cannot attend these virtual Zoom meetings, these Friday Zoom meetings will be recorded and posted on the Moodle course website during each week-end

COURSE PREREQUISITES

The prerequisite is AK/ADMS 2500 3.0. Those students with outstanding deferred exams in the

prerequisite course may not enrol 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 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.

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

- ***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.

- ***Competencies in Professional and Ethical Behavior*** 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.

- ***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.

- ***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.

- ***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.

- ***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.

- ***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, 13th Canadian Edition, Volume 1, By Donald E. Kieso, Jerry J. Weygant, Terry D. Warfield, Irene M. Wiecek, and Bruce McConomy ISBN: 978-1-119-74045-2 (E-Pub); © 2022 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

1. Student *Study Guide* to above text.
2. Publisher's Student Companion Website: www.wiley.com/canada/kieso
3. WileyPlus: for exercise practice - Class Section URLs:

Grade Components

	Weighting	Due Date	
Annual Report Assignments	5%	June 25 (Saturday) by 5:00 pm	RA 5.2, Maple Leaf Foods Inc. on p. 5-73
Group-based Term Project	15%	Final Exam Date	See instructions below
Midterm	35%	June 26 (Sunday) 6:00 pm to 9:00 pm	Chapters 1-6, 8, and Appendices 5A & 6A
Final Exam	45%	Exam Period	Chapters 1-12, and Appendices 5A, 6A, and 7A
Total	100%		

Annual Report Assignment 5%

There is one annual report assignment that is based on the text-book questions in RA 5.2 (p. 5-69). 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. 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.

Examinations: 35% midterm; 45% final (take-home exams)

There is one midterm exam and one cumulative final exam. Both the midterm exam and the final contain multiple-choice questions, comprehensive problems, and a case. More detailed information will be posted on the course websites before the scheduled dates.

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. **However**,

under the Senate's new policy, the student doesn't have to provide APS form in order to transfer the grade. Informing the instructor that the exam was missed due to health reasons would be sufficient.

Class Participation Bonus Points

5 maximum **permissible** points can be added to your final exam mark. It applies only to the in-person, regular sections only. Although I do not take attendance in each class session, it is expected that every student attends almost all classes regularly because there is a high correlation between your performance in this course and your regular class attendance.

Since all the course materials have been posted on the course website, you may think that you can still do well in the exams, assignments, and the term project without attending the classes regularly. However, you still need to know how to effectively use the course materials through my additional handouts, listen to the reasons behind numbers, understand why certain concepts are more emphasized, and enjoy the opportunities to ask questions in class.

Therefore, I have reason to encourage your class participation.

I will pass around a blank sheet of paper to record the names of the students who are present at the beginning of the second half of each class session. I will ask questions by clearly stating that the questions are for the bonus points. Whoever answers such a question correctly (with a rationale/justification) will get a bonus of one point. You can earn the bonus points up to 5 (max.) for the semester. I also encourage you to prepare a paper name plate with your name on it and bring it to each class .

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 Summer 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.

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?**

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>
May 28 (Sat)	1:00 pm - 3:30 pm
June 11 (Sat)	1:00 pm - 3:30 pm
June 25 (Sat)	1:00 pm - 3:30 pm
July 16 (Sat)	1:00 pm - 3:30 pm
August 6 (Sat)	1:00 pm - 3:30 pm

Summary of Class Schedule

<u>WEEK</u>	<u>TOPIC</u>
Week 1: May 10	Chapter 1: Canadian Reporting Environment
Week 2: May 17	Chapter 2: Conceptual Framework
May 22	<i>Last day to enroll without permission; ADMS 3585 follows a strict policy of no late enrolment allowed after this date</i>
Week 3: May 24	Chapter 4 Reporting Financial Performance; Chapter 5 Financial Position and Cash Flows
Week 4: May 31	Chapter 5: Financial Position and Cash flows; Chapter 6: Revenue Recognition
Week 5: June 7	Chapter 6: Revenue Recognition
Week 6: June 14	Chapter 8: Inventory
June 25	<i>AR#1 (RA 5.2, RA 5.2, Maple Leaf Foods Inc. on p. 5-73) Due by 5:00 pm</i>
June 26 (Sunday)	<i>Midterm Exam: 6:00 pm to 9:00 pm</i>
Week 7: June 28	Chapter 7: Cash and Receivables
Week 8: July 5	Chapter 9: Investment
Week 9: July 12	Chapter 9: Investment
July 8	<i>Last day to drop without receiving a grade</i>
Week 10: July 19	Chapter 10: Acquisition of Property, Plant and Equipment
Week 11: July 26	Chapter 11: Amortization, Impairment, and Disposal
Week 12: August 2	Chapter 12: Intangible Assets and Goodwill
TBA	<i>Term Project Submission (Final Exam Date)</i>

Detailed Class Schedule

Week 1: Canadian Reporting Environment (May 10)

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

Case discussion: CA1.3, CA1.4

Review Questions: None

Sample Multiple Choice Questions- Chapter 1

Week 2: Conceptual Framework (May 17)

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: E2.2, E2.3, E2.7, P2.5, P2.8

Sample Multiple Choice Questions- Chapter 2

Week 3: Financial Statements: Reporting Financial Performance and Financial Position (May 24)

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. Evaluates disclosure for changes in accounting policies, contingencies, contractual situations, subsequent events

Readings: Kieso Chapters 4 and 5

ASPE Sections: 1400, 1520, 3475 3251, and 1506. IAS: 1 and 8. IFRS: 5

Case Discussion: IC4.2

Review Questions: E4.3, E4.12, E4.16, P4.4, P4.10, P4.13, P5.6

Sample Multiple Choice Questions- Chapter 4

Week 4: Financial Position and Cash Flows; Revenue Recognition (May 31)

Learning objectives:

1. Understand the purpose and usefulness of the Statement of Cash Flows
2. Prepare the Statement of Cash Flows: Indirect method
3. Calculate and interpret ratios
4. Evaluate treatment for revenue: recognition criteria, discrete vs. continuous earning process, multiple deliverables, gross vs. net revenue

Readings: Kieso Chapters 5 and 6, and Appendix 5A

ASPE Sections: 1400, 1520, 1521, 1540, 3290, and 3856. IAS: 1, 7, 32, 37, and 39. IFRS: 7 and 9.

Case Discussion: CA6.1

Review Questions: E5.14, E5.16, P5.8

Sample Multiple Choice Questions- Chapter 5

Week 5: Revenue Recognition (June 7)

Learning objectives:

1. Accounting for long term contracts in profitable, interim loss, and overall loss situations.

Readings: Kieso Chapter 6 and Appendix 6A

IAS 41.

Review Questions: E6.1, E6.5, E6.6, E6.6, E6.7, E6.10, E6.15, E6.19, E6.24, E6.26, E6.29,
E6.33, E6.36, P6.2, P6.7, P6.9

Sample Multiple Choice Questions- Chapter 6

Week 6: Inventory (June 14)

Learning objectives⁹

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 and no appendix

ASPE Sections: 3031 and 3850. IAS: 2, 11, 23, and 41.

Case Discussion: IC8.1

Review Questions: E8.1, E8.3, E8.7, E8-10, E8.17, E8.18, P8.1, P8.7, P8.10

Sample Multiple Choice Questions- Chapter 8

AR#1 (RA 5.2, Maple Leaf Foods Inc. on p. 5-73) Due on Saturday, June 25 by 5:00 pm. (Earlier submissions will be accepted)

Common Midterm - Sunday, June 26, 2022 at 6:00 – 9:00 pm. More detailed information will be posted on the Moodle course website before the exam date.

Midterm (Chapters 1- 6, 8, and Appendices 5A & 6A)

Week 7: Cash and Receivables (June 28)

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 and Appendix 7A

ASPE Sections: 1510, 1540, and 3856. IAS: 1, 7, and 32. IFRS 7 and 9.

Case Discussion: IC 7.1

Review Questions: E7.1, E7.5, E7.9, E7.17, E7.22, P7.2, P7.5, P7.6, P7.13, P7.17

Sample Multiple Choice Questions- Chapter 7

Week 8: Investment Part 1 Non-Strategic Investments (July 5)

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 and no appendix

ASPE Sections: 1582, 1601, 1602, 3051, and 3856. IAS: 27, 28, and 32. IFRS: 3, 7, and 9.

Review Questions: E9.3, E9.5, E9.10, E9.11, E9.19, E9.20, E9.21

Week 9: Investment Part 2 Strategic Investments (July 12)

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

Case Discussion: CA 9.1

Review Questions: E9.22, E9.24, E9.25, P9-2, P9.14, P9.15

Sample Multiple Choice Questions- Chapter 9

Week 10: Acquisition of Property, Plant and Equipment (July 19)

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

Readings: Kieso Chapter 10 and no appendix

ASPE Sections: 3061, 3110, 3831, 3850, and 3061. IAS: 16, 20, 23, 37, 40 and 41. IFRS: 6.

Case Discussion: IC10.1

Review Questions: E10.9, E10.11, E10.13, E10.15, E10.19, E10.21, E10.22, E10.24, E10.28, P10.4, P10.8, P10.10, P10.12

Sample Multiple Choice Questions- Chapter 10

Week 11: Amortization, Impairment, and Disposition (July 26)

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

Readings: Kieso Chapter 11 and no appendix

Case Discussion: IC 11.2

ASPE Sections: 3061, 3110, 3800, 3831, 3850. IAS: 16, 20, 23, 37, 40, and 41. IFRS: 6.

Review Questions: E11.18, E11.19, E11.21, E11.26, P11.6, P11.14, P11.15

Sample Multiple Choice Questions- Chapter 11

Week 12: Goodwill and Other Intangible Assets (August 2)

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
6. Understand excess earnings approach and total-earnings approach to goodwill valuation (if time permits)

Readings: Kieso Chapter 12, Appendix 12A (if time permits)

ASPE Sections: 1582, 3063, 3064, and 3831. IAS 36 and 38. IFRS: 3.

Review Questions: E12.9, E12.18, E12.19, E12.21, E12.22, P12.1, P12.2

Sample Multiple Choice Questions- Chapter 12

***Final examination during York University's common exam period
Comprehensive (cumulative)***

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 adms3585@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 enrol** 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 Summer 2022, this date is May 22, 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