School of Administrative Studies
Faculty of Liberal & Professional Studies
York University
Winter 2023 Course Outline
AP/ADMS 3595 3.0 Intermediate Accounting II

Course Director :	**Sung S. Kwon, PhD, MSB** **Professor of Accounting** **Course Coordinator and Director** **A former Chair of the Audit Committee, Shinhan Bank Canada**
Sections :	**Q (On-line Section)**
Office Hours:	**R 6:00-640 pm and F 1:20-1:50 pm.**
Course website:	**E-Class (Moodle)**
Day/Time:	
Location :	
Instructor Office Hours:	**Zoom Video communications**
E-Mail Address :	**adms3595@yorku.ca (homework, sample, and exam-related questions) and sungkwon@yorku.ca (administrative and group-related questions only)**

ON-LINE LECTURES

For each scheduled weekly lecture, there are two pre-recorded lecture videos (homework case discussion and power-point slides & sample questions presentations) which will be posted through Zoom communications video or Panopto on the Moodle course website each Wednesday before 7:00 pm.
The discussion of home-work and other questions will be done through a 60-minute weekly virtual, real-time Zoom meeting between 7:00 pm and 8:00 pm on every Wednesday *with the exception of the first week (no Zoom meeting) and the 4th week (no Zoom meeting)*. 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 recommeded 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 Wednesday Zoom meetings will be recorded and posted on the Moodle course website during each week-end.

COURSE PREREQUISITES

The prerequisite is AK/ADMS 3585 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 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.
4. 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:

5. ***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.

6. ***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.

7. ***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.

8. ***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.

9. ***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 wells 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.

10. ***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.

11. ***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 2, By Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Irene M. Wiecek, and Bruce McConomy ISBN: 978-1-119-78031-1 (E-Pub)
Copyright © 2022 John Wiley & Sons Canada, Ltd.

Do not use previous editions except for some homework questions.

Recommended

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

Optional

12. Student *Study Guide* to above text.
13. Publisher's Student Companion Website: Kieso 13ce Volume 2 resources
14. WileyPlus: for the Kieso et al. eTextbook (Vol. 2) and practice questions - Class Section URLs:

Course name: Kieso 13ce Volume 2 resources

Course Section ID: Kieso 13ce Volume 2 resources

Course URL: Kieso 13ce Volume 2 resources

GRADE COMPONENTS

	Weighting	Due Date	
Annual Report Assignments	5%	See Schedule	***RA15.2: Bank of Montreal and Royal Bank of Canada, p. 15-58) Due***
Group-based Term Project	15%	See Schedule	See instructions below
Mid Term Exam	35%	February 26 (Sunday) 6:00 pm - 9:00 pm (In-person Exam)	Chapters & Appendices 13, 14, 15, 15A, 15B, 16, 16C, 17
Final Exam	45%	Exam Period 3 Hours (In-person Exam	Chapters 13-22, 15A, 15B, 16C, 18A, 19A, 20A, 21A
Total	**100%**		

Annual Report Assignments	***RA15.2: Bank of Montreal and Royal Bank of Canada, p. 15-58) Due***	Week 6	5%
Group-Based Term Project	Zoom Video Communications	Official Final Exam Date (in-person Exam)	15%
Midterm Examination	Chapters & Appendices 13, 14, 15, 15A,	Time: 6:00 pm – 9:00 pm on Sunday, February 26, 3.0 hrs	35%

	15B, 16, 16C, 17	In-person Exam	
Final Examination	Chapters & Appendices 13-22, 15A, 15B, 16C, 18A, 19A, 20A, 21A	In the final exam period, 3.0 hrs In-person Exam	45%
			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.

Date	**Times**
January 28 (Sat)	1:00 pm – 3:30 pm
February 11 (Sat)	1:00 pm – 3:30 pm
February 25 (Sat)	1:00 pm – 3:30 pm
March 25 (Sat)	1:00 pm – 3:30 pm
April 8 (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 15-2 (Bank of Montreal and Royal Bank of Canada ***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)

"Zoom Video Communications: Eric Yuan's Leadership During COVID-19." 9-821-014 (August 11, 2020)

This Harvard Business School case is available at: https://hbsp.harvard.edu/import/993076 (A3595_Zoom_Video_Communications_W23).

By Scott Duke Kominers, Christopher Stanton, Andy Wu, and George Gonzalez

Pub Date: August 11, 2020
Product #: 821014-PDF-ENG
Discipline: Accounting
Academic Price: $4.25

You are responsible for securing your own original case.

Each case report must be submitted on ***the final exam date*** in the Winter 2023 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 2011 – 2013 (www.sedar.com) – An Independent Data Analysis Exercise.**

2. **Why has Zoom seen such widespread adoption during the crisis relative to its competitors? Does Zoom have a network effect? If so, how strong is it?**

3. **Evaluate the company's decision to give away free Zoom access to educational institutions? Is this good business strategy? Is it good leadership?**

4. **How are dynamics of Zoom's user base and utilization likely to change after social distancing measures become less necessary? How should the company prepare for that change?**

5. **How important was call security for Zoom before the current crisis? How important is security now? And how important will it be in the future?**

6. **Overall, how can Zoom best capitalize on its current momentum?**

7. **Would a "happiness" culture like Zoom's make you more or less interested in working at a company? What type of employees is such a culture likely to attract?**

You are given first three weeks to find your own members before groups are formed. Those who did not find any group, will be assigned to any group in alphabetical order of his or her last name after first three weeks of lectures.

It is your or your group members' responsibility to get your members using the group formation files after the group formation date. I suggest any group which accepts you using the group formation files.

Once groups were formed, any increase or decrease depends on their willingness to stay or leave, which I cannot control.

Examinations:35% midterm; 45% final

There is one midterm exam and one cumulative final exam. All exams will be in-person exams. 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, 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.***

Class Participation Bonus Points (applicable only after the midterm exam) available only for regular section students

(5 maximum permissible points to be added to your ***regular*** final exam mark)

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 1 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.

This bonus-points program only applies to regular/ordinary final exams, but it cannot be applied to deferred final exams due to the different nature of the deferred exam (e.g., a different exam in the format or coverage, prepared and administered by a different professor and in a different semester, etc.).

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.

SUMMARY OF CLASS SCHEDULE

WEEK	TOPIC
Week 1: January 13	Chapter 13: Non-Financial and Current Liabilities
Week 2: January 20	Chapter 14: Long-term Liabilities
	Last day to enrol without permission; ADMS 3595 follows a strict policy of no late enrolment allowed after this date
Week 3: January 27	Chapter 15: Shareholders' Equity
Week 4: February 3	Chapter 16: Complex Financial Instruments
Week 5: February 10	Chapter 16 (continued)
Week 6: February 17	Chapter 17: Earnings per Share; ***Annual Report Assignment (RA15.2: Bank of Montreal and Royal Bank of Canada, p. 15-58) Due (5:00 pm through the Moodle course website)***
Feb. 18-24	***Reading Week – No Class***
February 26	***Midterm Exam: 3 hours 6:00 pm - 9:00 pm, In-person Exam***
Week 7: March 3	Chapter 18: Income Taxes
Week 8: March 10	Chapter 19: Pension and Other Employee Future Benefits
Week 9: March 17	Chapter 21: Accounting Changes and Error Analysis
	Last day to drop without receiving a grade
Week 10: March 24	Chapter 20: Leases
Week 11: March 31	Chapter 22: Statement of Cash Flows
Week 12: April 7	Catch-up (Chapter 22); Chapter 23 if time permits.
Official Final Exam Date	***Term Project Submission (5:00 pm on the final exam date)***

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: 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: RA15.2: Bank of Montreal and***

Royal Bank of Canada, p. 15-58 Due

Sample Questions – Chapter 17

Common Midterm - Time: 6:00 pm - 9:00 pm on **Sunday, February 26, 2023**

In-person Exam

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, 7, 8, 9, 11, 14, 18, 27, 28, 31

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 Eatate Leases, IFRS/ASPE Comparison, Contract-Based Approach

Exercises: 1, 3, 10, 13, 14, 17, 18, 19, 20
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

A Hand-Out Case for Class Discussion

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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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). Non-academic grounds are irrelevant for grade reappraisals; in suc cases, students are advised to petition to their home Faculty. Students are normally expected to first contact the course directo 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 fo 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 accommoda these needs in a manner consistent with the guidelines established hereunder. For more information please visit the Disabilitie 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 Yor (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 se 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 2023, this date is ___________________. Only under rare circumstances you could be enrolled after this date, o the condition that you inform the course director during the first class, that you have attended all classes to date, and that yo have finished all class assignments to date. The final decision is at the course director's discretion.