

**ADMS 4590 Comprehensive Cases and Multi-Subject Accounting Problems**  
**Course Outline**  
**Winter 2023**  
**ALL SECTIONS**

**Course Day/Time & Course Director Information:**

Section	Day/Time	Delivery method/Location <b>Students MUST only attend the section to which they are enrolled.</b>	Course Director & contact information	Start Date
M	Monday 11:30 – 14:30	Blended (see details below) Keele Campus ACW 008	Bartosz Amerski <a href="mailto:bartosza@yorku.ca">bartosza@yorku.ca</a>	Jan 9
N	Monday 16:00 – 19:00	Blended (see details below) Keele Campus VC 107A	Office hours available by appointment.  Olga Alcalde <a href="mailto:oalcalde@yorku.ca">oalcalde@yorku.ca</a>	Jan 9
P	Thursday 19:00 – 22:00	Blended (see details below) Keele Campus ACW 209	<a href="mailto:oalcalde@yorku.ca">oalcalde@yorku.ca</a> Office hours available by appointment	Jan 12

**Course Format/Delivery Method:**

Most class meeting times will take place in live synchronous format on the days and times listed above in the chart at the Keele Campus locations. However, this course is a blended (BLEN) course which means some class meeting times will take place over Zoom synchronously at the listed days and times. Zoom class meeting times will **not** be recorded. Zoom classes and Campus classes should be treated of equal importance and all students are expected to attend both. The designated Campus classrooms will be available in case students would like to attend Zoom from campus. Should students choose this option, they should bring headphones in case other students also make use of the room. All students are expected to be on camera during Zoom meetings. Details of computing and technical requirements for this course are provided below.

For details of which classes will take place on campus/Zoom, please refer to the detailed course schedule.

Please note that all exams for this course are conducted in-person on Keele Campus. There will **not** be any online options for writing exams.

**Land Acknowledgment**

York University recognizes that many Indigenous Nations have longstanding relationships with the territories upon which York University campuses are located that precede the establishment of York University. York University acknowledges its presence on the traditional territory of many Indigenous Nations. The area known as

Tkaronto has been care taken by the Anishinabek Nation, the Haudenosaunee Confederacy, and the Huron-Wendat. It is now home to many First Nation, Inuit, and Métis communities. We acknowledge the current treaty holders, the Mississaugas of the Credit First Nation. This territory is subject of the Dish with One Spoon Wampum Belt Covenant, an agreement to peaceably share and care for the Great Lakes region ([LA&PS Land Acknowledgement](#)).

### Course Website:

Please refer to <https://eclass.yorku.ca>

### Course Overview:

This is a capstone course intended to integrate various accounting disciplines, including financial and management accounting, assurance, finance and tax through the use of cases. Through group video, class group discussions and individual case writing, students are expected to develop a solid foundation in the application of technical knowledge to business scenarios that is required of entry level professional accountants.

Since class participation is essential in a case study setting, **students are strongly encouraged to participate in both small group and large group discussions**. To facilitate class discussions, students are expected to have read the respective cases prior to each session and completed the pre-class activities.

### Learning Objectives:

After completion of this course, students should be able to distinguish between substance and form of an accounting problem, be able to understand how management motivations influence their choice of accounting policies and the impact on audit planning. In situations when there are clear indications that certain standards apply, students are expected to be able to apply case facts to those specific standards; in situations where there are no specific guidance, students are expected to be able to analyze the issue based on first principles.

Furthermore, students should be able to identify and choose among different quantitative tools, perform the calculations with precision, to help them analyze, incorporating qualitative factors and make appropriate recommendations given some management decision-making scenarios.

Finally, students are expected to develop an understanding of an accountant's role in different contexts (public practice, controllership, advisory, not-for-profit) and be able to make appropriate recommendations based on supported analyses.

Specifically, the following learning objectives will be achieved:

#### Technical competency:

- Integrate analysis of financial reporting issues, for routine and non-routine transactions, with assurance, and tax implications.
- Integrate analysis of finance transactions that small and large companies may encounter on a routine basis, with financial reporting, assurance, and tax implications
- Integrate analysis of management decisions that small and large companies may encounter on a routine basis, with financial reporting, assurance, and tax implications.

#### Enabling competency:

- Take into consideration ethical and professional conduct when analyzing cases
- Break down complex problems into sub-problems for analysis
- Write business memos in a professional manner
- Present analysis in front of a group with confidence
- Develop self-discipline in managing course work
- Develop leadership skills and teamwork skills in group work

## Prerequisites:

This course enables students to apply their technical knowledge to complex accounting problems. Students will be required to interrelate the knowledge obtained from individual subject areas in order to identify problems, analyze data and formulate recommendations for action.

Prerequisites: 1) For students in an Honours program, 78 credits including AP/ADMS 3510 3.00, AP/ADMS 3530 3.00, AP/ADMS 4510 3.00 (or AP/ADMS 4511 3.00 or AP/ADMS 4520 3.00), AP/ADMS 4551 3.00 (or AP/ADMS 4515 3.00), and AP/ADMS 4561 3.00 (or AP/ADMS 3520 3.00).

2) for other students, these above-listed courses and an average grade of C+ or better in AP/ADMS 3585 3.00 and AP/ADMS 3595 3.00. Course credit exclusions: None.

PLEASE NOTE: 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.

ANY ENQUIRIES REGARDING PREREQUISITES SHOULD BE CLEARED PRIOR TO REGISTRATION.

## Course Materials:

1. Financial Accounting Cases, Third Canadian Edition, (Case book) Camillo Lento, Jo-Anne Ryan, ©2020. (Purchase 120 day e-book rental of the [e-book](#)) (**Important note: There are various options for purchase – please only purchase the 120 day rental version**)
2. Course Kit (CK) – MUST BE PURCHASED  
**Instructions on how to pay for the course kit will be posted to the eClass site.** The course kit consists of cases studies with detailed solutions. The cases will be released by the instructor on a timed basis to students. The cases will be used as practice questions and as assessments within the course. **Payment for these cases will be processed through the York Bookstore. A link will be posted on eClass. The cases will be distributed by your instructor NOT by York Bookstore. Failure to pay for these cases will make you ineligible to write the mid-term and final exams. You complete this course you MUST pay for this course kit.**
3. Course Website (CW) - All other cases will be posted on the eClass page.
4. The CPA Canada Handbook. Available online through York Library (<https://edu-knotia-ca.ezproxy.library.yorku.ca/Knowledge/Home.aspx?productID=1>)
5. *Recommended Optional Text*  
Intermediate Accounting, 12th Canadian Edition, Volume 1 & 2, By Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Irene M. Wiecek, and Bruce McConomy (**Note: earlier versions may not be acceptable; if you have an earlier version, contact your course director to discuss**).

## Computing and Technical Requirements

Several platforms will be used in this course (e.g., eClass and Zoom).

Students will need a working computer to access Zoom classes. If need be, students may use computers in the YorkU libraries. Students will need a microphone and camera for Zoom classes.

For campus classes, students are highly encouraged to bring and use a laptop in class.

Students shall note the following:

- Zoom is hosted on servers in the United States and Canada. Recordings done since May 1, 2022 are stored in Canada. For more information, please refer to the notes on [Zoom Privacy and Security](#) provided by Information Security at York.
- If you have privacy concerns about your data, provide only your first name or a nickname when you join a session.
- The system is configured in a way that all participants are automatically notified when a session is being recorded. In other words, a session cannot be recorded without you knowing about it.

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

- [Student Guide to eClass](#)
- [Zoom@YorkU Best Practices](#)
- [Zoom@YorkU User Reference Guide](#)
- [University Information Technology \(UIT\) Student Services](#)
- [Student Guide to eLearning at York University](#)

To determine Internet connection and speed, there are online tests, such as [Speedtest](#), that can be run. If you need technical assistance, please consult the [University Information Technology \(UIT\) Student Services](#) web page. For more specific assistance, please write to [askit@yorku.ca](mailto:askit@yorku.ca).

### Course Evaluation:

Class Participation and Class Pre-work	10%
Group Case Assignment <b>February 5 @ 23:59</b>	10%
Midterm Test – <b>February 25 @ 18:00 – 20:00</b>	30%
Group Presentation - <b>Session 11</b>	10%
Final Exam – Date and Time TBD by the Registrar	40%
<b>Course weight total</b>	<b>100%</b>
Ungraded Mandatory Activities:	
Mock Midterm & Final Exams	0%

### Course Assessment Descriptions

#### Class Participation and Class Pre-work

This component of the course grade will be evaluated based on two components: class pre-work and in-class participation.

Class pre-work: Commencing in Session 2, prior to each class students will be assigned pre-work which must be submitted to eClass prior to class. Pework will often consist of preparing a case outline, submitting specific case write-ups. Details about the required prework will be provided on the course website and also announced in class.

Class Participation: All students are expected to contribute by actively engaging in both group and class discussions. Students failing to attend classes on a regular basis and hence not participating in group and class discussions will receive a failing participation grade.

Participation will be monitored by your instructor and include the following class activities:

- Partaking in class discussions (quality over quantity)
- Participation polls
- Group and individual submissions assigned and submitted to eClass

#### Group Case Assignment

In groups of 3, students will be required to complete an analysis of a case which will be of comparable length and difficulty to cases covered in class. The case and requirements will be posted on eClass by the end of Session 3. Details of the group assignment requirements will also be reviewed during class time. Student groups will be assigned at the end of Session 2.

### **Midterm Test and Final Exam**

The Midterm Test and the Final Exam will each consist of open book timed case simulation(s). Refer to the detailed course schedule for the midterm date and time. Students should reference the CPA Handbook to analyze financial accounting issues. Students will complete case simulations in Microsoft Word and Excel and the examinations will take place on campus in computer labs. Students are expected to bring fully charged laptops as backup. *Handwritten examinations will not be accepted.*

There are no make-up exams or alternate sittings of the midterm.

### **Group Presentation**

Groups of 5 students will prepare a 15-minute live class presentation on an assigned case and also attend a live question and answer period with their course director. Presentation requirements will be posted on the eClass and reviewed in class.

### **Late Work Policy**

Late submissions are in general not allowed. In the event of extenuating circumstances, students are to contact their course director proactively about how to meet deadlines.

### **Missed Exams:**

If you are unable to complete the midterm examination at the pre-specified time you must inform the instructor via email *within 48 hours of the exam.* If a midterm examination is missed due to a valid reason such as illness or other reason approved by the Course Director, the weight of the grade of the midterm will be reallocated to the final exam. Late submissions of the midterm will not be accepted.

Course Director has the right to refuse acceptance of the APS.

### **Academic Honesty and Integrity:**

In this course, we strive to maintain academic integrity to the highest extent possible. Please familiarize yourself with the meaning of academic integrity by completing SPARK's [Academic Integrity module at the](#) beginning of the course. Breaches of academic integrity range from cheating to plagiarism (i.e., the improper crediting of another's work, the representation of another's ideas as your own, etc.). All instances of academic dishonesty in this course will be reported to the appropriate university authorities, and can be punishable according to the [Senate Policy on Academic Honesty](#).

### **Turnitin**

To promote academic integrity in this course, students will be normally required to submit their written assignments to Turnitin (via the course eClass site) for a review of textual similarity and the detection of possible plagiarism. In so doing, students will allow their material to be included as source documents in the Turnitin.com reference database, where they will be used only for the purpose of detecting plagiarism. The terms that apply to the University's use of the Turnitin service are described on the Turnitin.com website.

Violation of academic honesty is a serious offense. Be sure to read the University's policy in the following link:

<http://secretariat-policies.info.yorku.ca/policies/academic-honesty-senate-policy-on/>

## Final Exam Review:

Review of final exams will be handled in-person or remotely through Zoom during the formal exam viewing period. To request a review, email your course Director. Deadlines for exam review are set at the end of each term but are normally completed by the end of the month following the exam period. Students should contact the School of Administrative Studies (416-736-2100) after the deferred exam period has passed.

## Health and Safety - Covid 19

Please consult information and updates related to COVID-19, including York's health and safety requirements, which may change over time:

<https://www.yorku.ca/bettertogether/>

<https://www.yorku.ca/secretariat/policies/policies/covid-19-vaccination-mandate/>

## Grading

The grading scheme for this course conforms to the 9-point system used in undergraduate programs at York University. For a full description of the York grading system, visit the York University [Academic Calendar](#).

GRADE	GRADE POINT	PERCENT RANGE	DESCRIPTION
A+	9	90-100	Exceptional
A	8	80-89	Excellent
B+	7	75-79	Very Good
B	6	70-74	Good
C+	5	65-69	Competent
C	4	60-64	Fairly Competent
D+	3	55-59	Passing
D	2	50-54	Marginally Passing
E	1	(marginally below 50%)	Marginally Failing
F	0	(below 50%)	Failing

**Tentative Course Schedule (All on Campus unless marked otherwise)**

Session & Date	Lecture Objectives	Case & Student Preparatory Work (Note: Additional class pre-work at the discretion of the instructor will be announced in eClass)	Related Technical Topics and Handbook Sections						
<p>Session 1</p> <table border="1" data-bbox="172 516 417 634"> <thead> <tr> <th>Section</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>M, N</td> <td>Jan 9</td> </tr> <tr> <td>P</td> <td>Jan 12</td> </tr> </tbody> </table>	Section	Date	M, N	Jan 9	P	Jan 12	<p>Developing Professional Judgment</p> <ul style="list-style-type: none"> <li>- Performing an integrative case analysis - what does that mean?</li> <li>- Understanding the CPA Way</li> <li>- Application of the CPA Way to:               <ul style="list-style-type: none"> <li>o Stakeholder analysis o Financial Reporting Analysis</li> <li>o Reconciling and dealing with uncertainty</li> <li>o Fine-tuning Your Research Skills</li> <li>o CPA Canada Handbook (Accounting and Audit)</li> </ul> </li> </ul>	<p>Read the following:</p> <ul style="list-style-type: none"> <li>- Case 1: Fantasy Football (Case book) - Introduction and case framework Approach (Case Book pg 3-12 up to Step 2)</li> <li>- CPA Way documents (Course Website)</li> <li>- Applying the CPA Way to Analyze a Financial Accounting Issue (Course Website)</li> <li>- How to access and search the CPA Handbook (Course Website)</li> </ul>	<p>Fantasy Football</p> <p>Financial reporting: Revenue recognition, Goodwill &amp; intangibles (ASPE: Section 3400, 3064)</p>
Section	Date								
M, N	Jan 9								
P	Jan 12								

<p>Session 2</p> <table border="1" data-bbox="172 212 417 326"> <thead> <tr> <th>Section</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>M, N</td> <td>Jan 16</td> </tr> <tr> <td>P</td> <td>Jan 19</td> </tr> </tbody> </table>	Section	Date	M, N	Jan 16	P	Jan 19	<p>Achieving depth in financial reporting analysis with integration of various other technical competency areas. (Management accounting, tax, finance, <i>audit</i>, strategy and governance)</p> <ul style="list-style-type: none"> <li>- Application of the CPA Way to: <ul style="list-style-type: none"> <li>o Financial reporting analysis</li> <li>o Stakeholder analysis</li> <li>o Audit planning</li> <li>o Written Communication</li> </ul> </li> </ul>	<p>Read and submit an outline for the following:</p> <p>Case 2a– Atomic Excellence (<a href="#">Course website</a>) Case 2b – All Extreme Wrestling – <i>partial coverage</i> (<a href="#">Case book</a>)</p> <p>Read – Professional Judgment Resource, Center for Audit Quality (<a href="#">Course Website</a>)</p>	<p><b>Atomic Excellence</b> Financial Reporting: Revenue recognition, Intangible assets, Impairment (IFRS: 15, IAS 36, IAS 28)</p> <p>Assurance: Materiality, Risk of Material Misstatement at Overall Financial Statement Level (RMM at OFSL) (CAS 315, CAS320)</p> <p><b>All Extreme Wrestling</b> Financial Reporting: Revenue, Impairment, Provisions, Investment securities, long-term debt. (IFRS 15, IAS 36, IAS 37, IFRS 9, IAS 38)</p>
Section	Date								
M, N	Jan 16								
P	Jan 19								
<p>Session 3</p> <table border="1" data-bbox="172 828 417 941"> <thead> <tr> <th>Section</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>M, N</td> <td>Jan 23</td> </tr> <tr> <td>P</td> <td>Jan 26</td> </tr> </tbody> </table>	Section	Date	M, N	Jan 23	P	Jan 26	<p>Integration of <i>financial reporting</i> analysis with various other technical competency areas (management accounting, tax, finance, <i>assurance</i>, strategy and governance)</p> <ul style="list-style-type: none"> <li>• Application of the CPA way to: <ul style="list-style-type: none"> <li>o Financial reporting analysis</li> <li>o Stakeholder analysis</li> <li>o Audit procedures</li> <li>o Critique of internal controls</li> <li>o Ethics</li> </ul> </li> </ul>	<p>Read and submit an outline for the following:</p> <p>Case 3a – King Fitness (<a href="#">course website</a>)</p>	
Section	Date								
M, N	Jan 23								
P	Jan 26								



<p>Session 4</p> <table border="1" data-bbox="170 212 415 326"> <thead> <tr> <th>Section</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>M, N</td> <td>Jan 30</td> </tr> <tr> <td>P</td> <td>Feb 2</td> </tr> </tbody> </table>	Section	Date	M, N	Jan 30	P	Feb 2	<p>Integration of <i>financial reporting</i> analysis with various other technical competency areas (management accounting, tax, finance, assurance, strategy and governance)</p> <ul style="list-style-type: none"> <li>• Application of the CPA Way to: <ul style="list-style-type: none"> <li>○ Financial reporting analysis</li> <li>○ Stakeholder analysis</li> <li>○ Decision making</li> <li>○ Critique of internal controls</li> </ul> </li> </ul>	<p>Read and submit an outline for the following: Case 4 Hemp Co. (<a href="#">Course website</a>)</p>	<p>Hemp Co. Financial Reporting: Government Assistance, Revenue, Goodwill and Intangible Assets, Asset Retirement Obligations, Property, Plant and Equipment, Impairment of Long Lived Assets, Leases (ASPE Section 3400, 3064, 3110, 3061, 3063, 3065)</p> <p>Management Accounting: Cost/Volume-Profit Relationships</p> <p>Assurance: Internal Controls</p>
Section	Date								
M, N	Jan 30								
P	Feb 2								
<p><b>GROUP ASSIGNMENT DUE Feb 5<sup>th</sup> @ 11:59 PM</b></p>									
<p>Session 5</p> <table border="1" data-bbox="170 753 415 867"> <thead> <tr> <th>Section</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>M, N</td> <td>Feb 6</td> </tr> <tr> <td>P</td> <td>Feb 9</td> </tr> </tbody> </table> <p><b>REMOTE SYNCHRONOUS CLASS - ZOOM</b></p>	Section	Date	M, N	Feb 6	P	Feb 9	<p>Integration of <i>financial reporting</i> analysis with various other technical competency areas (<i>management accounting</i>, tax, finance, <i>assurance</i>, strategy and governance)</p> <ul style="list-style-type: none"> <li>• Application of the CPA Way to: <ul style="list-style-type: none"> <li>○ Financial reporting - Stakeholder analysis</li> <li>○ Decision making</li> <li>○ Audit planning</li> </ul> </li> </ul>	<p>Read and submit an outline for the following: Case 5a - Chang ESL Academy (<a href="#">Course website</a>) Case 5b - Calgary Rush – <i>partial coverage</i> (<a href="#">Case book</a>)</p>	<p>Chang ESL Academy Financial Accounting: Revenue, Intangible Assets (ASPE Section 3400, 3064)</p> <p>Assurance: RMM at OFSL level, Materiality and Audit Approach</p> <p>Management Accounting: Cost-volume profit analysis, sensitivity analysis</p>
Section	Date								
M, N	Feb 6								
P	Feb 9								
<p>Session 6</p> <table border="1" data-bbox="170 1230 430 1344"> <thead> <tr> <th>Section</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>M, N</td> <td>Feb 13</td> </tr> <tr> <td>P</td> <td>Feb 16</td> </tr> </tbody> </table>	Section	Date	M, N	Feb 13	P	Feb 16	<p style="background-color: #90EE90; text-align: center;"><b>MOCK MIDTERM EXAM</b></p> <ul style="list-style-type: none"> <li>• 2-hr case to prepare for the midterm</li> <li>• Write individually at home prior to session 6</li> </ul> <p>Case will be released several days prior to session 6</p>	<p>Case 6a – Mock Exam (<a href="#">Course Kit</a>) – Mock Midterm case take up</p>	
Section	Date								
M, N	Feb 13								
P	Feb 16								

<p>Session 7  <b>Midterm Test</b>          ALL SECTIONS</p>	<p><b>Date &amp; Time: Saturday Feb 25 – 18:00 to 20:00</b>  <b>Location: Keele Campus Computer Lab (exact room to be announced).</b>          Students must bring a fully charged laptop as backup.</p>								
<p>Session 8</p> <table border="1" data-bbox="184 443 430 557"> <thead> <tr> <th>Section</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>M, N</td> <td>Feb 27</td> </tr> <tr> <td>P</td> <td>Mar 2</td> </tr> </tbody> </table>	Section	Date	M, N	Feb 27	P	Mar 2	<p>Integration of <i>financial reporting</i> analysis with various other technical competency areas (<i>management accounting</i>, tax, finance, audit, <i>strategy and governance</i>)          - Application of the CPA Way to:</p> <ul style="list-style-type: none"> <li>• Financial reporting</li> <li>• Stakeholder analysis</li> <li>• Decision making</li> <li>• Audit planning</li> <li>• Designing performance measures</li> </ul>	<p>Read and submit an outline for the following:          - Case 8 CinePro (<a href="#">Course website</a>)</p>	<p>Cinepro          Financial Reporting: Revenue, Intangible assets, Impairment of Financial Assets, Assets Held for Sale. (IFRS 15, IAS 38, IFRS 5)</p> <p>Management Accounting          Cost-volume-profit analysis</p> <p>Strategy and Governance          Mission and Vision, Performance measures, Governance</p>
Section	Date								
M, N	Feb 27								
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<p>Session 9</p> <table border="1" data-bbox="184 906 430 1019"> <thead> <tr> <th>Section</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>M, N</td> <td>Mar 6</td> </tr> <tr> <td>P</td> <td>Mar 9</td> </tr> </tbody> </table> <p><b>REMOTE          SYNCHRONOUS          CLASS - ZOOM</b></p>	Section	Date	M, N	Mar 6	P	Mar 9	<p>Integration of Financial reporting analysis with various other technical competency areas (<i>management accounting</i>, finance, <i>audit</i>, strategy and governance)          - Application of the CPA Way to:</p> <ul style="list-style-type: none"> <li>• Financial reporting analysis</li> <li>• Stakeholder analysis</li> <li>• Decision making</li> <li>• Audit procedures</li> </ul>	<p>Read and submit an outline for the following:          Case 9 – Composting Toilets Inc (<a href="#">course website</a>)</p>	<p>Composting Toilets          Management Accounting</p> <p>Quantitative (margin per unit) and Qualitative analysis          Cash Flow</p>
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M, N	Mar 6								
P	Mar 9								

<p>Session 10</p> <table border="1" data-bbox="184 248 430 435"> <thead> <tr> <th>Section</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>M, N</td> <td>Mar 13</td> </tr> <tr> <td>P</td> <td>Mar 16</td> </tr> </tbody> </table> <p><b>REMOTE SYNCHRONOUS CLASS - ZOOM</b></p>	Section	Date	M, N	Mar 13	P	Mar 16	<p>Integration of Financial reporting analysis with various other technical competency areas (<i>management accounting, tax, finance, audit, strategy and governance</i>)</p> <ul style="list-style-type: none"> <li>• Application of the CPA Way to: <ul style="list-style-type: none"> <li>○ Financial reporting analysis</li> <li>○ Stakeholder analysis</li> <li>○ Decision making</li> <li>○ Critique of internal controls</li> </ul> </li> </ul>	<p>Read and submit an outline for the following: Case 10 – Environmentally Friendly Diapers (<a href="#">Course website</a>)</p>	<p>Environmentally Friendly Diapers Financial Accounting: Inventory, property plant and equipment, Contingent liabilities, revenue (ASPE 3031, 3061, 3290, 3400)</p> <p>Management Accounting: NPV analysis- future viability of a product line</p> <p>Assurance: Internal controls</p>
Section	Date								
M, N	Mar 13								
P	Mar 16								
<p>Session 11</p> <table border="1" data-bbox="184 719 430 906"> <thead> <tr> <th>Section</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>M, N</td> <td>Mar 20</td> </tr> <tr> <td>P</td> <td>Mar 23</td> </tr> </tbody> </table>	Section	Date	M, N	Mar 20	P	Mar 23	<p>Integration of Financial reporting analysis with various other technical Competency areas (management accounting, finance, audit, strategy and governance)</p>	<p>Case 11 - TBD – Group Project Class Presentations</p>	
Section	Date								
M, N	Mar 20								
P	Mar 23								
<p>Session 12</p> <table border="1" data-bbox="184 1023 430 1209"> <thead> <tr> <th>Section</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>M, N</td> <td>Mar 27</td> </tr> <tr> <td>P</td> <td>Mar 30</td> </tr> </tbody> </table>	Section	Date	M, N	Mar 27	P	Mar 30	<p>Integration of financial reporting analysis with various other technical competency areas (management accounting, tax, finance, audit, strategy and governance)</p> <p>- Application of the CPA Way to:</p> <ul style="list-style-type: none"> <li>• Financial reporting</li> <li>• Stakeholder analysis</li> <li>• Critique of corporate governance</li> </ul> <p><b>MOCK FINAL EXAM</b></p> <ul style="list-style-type: none"> <li>• Write individually at home prior to session 12</li> </ul>	<p>Read and submit an outline for the following: Case 12 – Bobbin Family Adventure Farm Ltd. (<a href="#">course website</a>)</p> <p>Case 12b – Mock Final Exam - TBD (<a href="#">Course Kit</a>)</p>	<p>Bobbin Family Adventure Financial Accounting: Revenue, Asset Retirement Obligations, Financial Instruments (ASPE Section 3400, 3110, 3856)</p> <p>Audit: Procedures</p> <p>Management Accounting Cost-volume-profit analysis, break even analysis</p>
Section	Date								
M, N	Mar 27								
P	Mar 30								

	<ul style="list-style-type: none"><li>• Case will be released several days prior to session 6</li></ul>		
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<p>Session 13 - ALL SECTIONS – ON CAMPUS Common Final Exam – DATE &amp; TIME TBD Exam Period: April 12 to 27, 2023</p> <p>Students will write 2 mock final exams as preparation for the final exam. Solutions will be provided for self-marking. One of the cases will be taken up in session 13 and the other may be independently written for practice.</p>	
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## IMPORTANT SCHOOL AND UNIVERSITY POLICY & INFORMATION

**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. Details can be found at <http://myacademicrecord.students.yorku.ca/deferred-standing>

Any request for deferred standing on medical grounds must include an Attending Physician's Statement form; a "Doctor's Note" will not be accepted. <https://secure.students.yorku.ca/pdf/attending-physicians-statement.pdf>  
DSA Form: [http://www.registrar.yorku.ca/pdf/deferred\\_standing\\_agreement.pdf](http://www.registrar.yorku.ca/pdf/deferred_standing_agreement.pdf)  
(Unless suspended by the University)

In order to apply for deferred standing, students must register at <https://sas-app.laps.yorku.ca>

Followed by handing in a completed DSA form and supporting documentation directly to the main office of the School of Administrative Studies (282 Atkinson) or by email at [apsas@yorku.ca](mailto:apsas@yorku.ca) and add your ticket number to the DSA form. The DSA and supporting documentation must be submitted no later than five (5) business days from the date of the exam. These requests will be considered on their merit and decisions will be made available by logging into the above mentioned link. No individualized communication will be sent by the School to the students (no letter or e-mails).

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

**Academic Honesty:** The Faculty of Liberal Arts and Professional Studies considers breaches of the Senate Policy on Academic Honesty to be serious matters. The Senate Policy on Academic Honesty is an affirmation and clarification for members of the University of the general obligation to maintain the highest standards of academic honesty. As a clear sense of academic honesty and responsibility is fundamental to good scholarship, the policy recognizes the general responsibility of all faculty members to foster acceptable standards of academic conduct and of the student to be mindful of and abide by such standards. Suspected breaches of academic honesty will be investigated and charges shall be laid if reasonable and probable grounds exist.

Students should review the York Academic Honesty policy for themselves at: <https://secretariat-policies.info.yorku.ca/policies/academic-honesty-senate-policy-on/>

Students might also wish to review the interactive on-line Tutorial for students on academic integrity, at: <https://spark.library.yorku.ca/academic-integrity-what-is-academic-integrity/>

**Grading Scheme and Feedback Policy:** The grading scheme (i.e. kinds and weights of assignments, essays, exams, etc.) shall be announced, and be available in writing, within the first two weeks of class, and, under normal circumstances, graded feedback worth at least 15% of the final grade for Fall, Winter or Summer Term, and 30% for 'full year' courses offered in the Fall/Winter Term be received by students in all courses prior to the final withdrawal date from a course without receiving a grade, with the following exceptions:

### NOTE

*Last date to add a course without permission of instructor: **January 22, 2023***

Last date to add a course with permission of instructor: **February 6, 2023**

Last date to drop a course without receiving a grade: **March 17, 2023**

If you withdraw between **March 18 and April 11**, the course remains on your transcript without a grade and is notated as "W".

*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://secretariat-policies.info.yorku.ca/policies/grading-scheme-and-feedback-policy/>

**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. For further information on the 20% Rule, please visit: <http://secretariat-policies.info.yorku.ca/policies/limits-on-the-worth-of-examinations-in-the-final-classes-of-a-term-policy/>

**Reappraisals:** Students may, with sufficient academic grounds, request that a final grade in a course be reappraised (which may mean the review of specific pieces of tangible work). Non-academic grounds are not relevant for grade reappraisals; in such cases, students are advised to petition to their home Faculty. Students are normally expected to first contact the course director to discuss the grade received and to request that their tangible work be reviewed. Tangible work may include written, graphic, digitized, modeled, video recording or audio recording formats, but not oral work. Students need to be aware that a request for a grade reappraisal may result in the original grade being raised, lowered or confirmed. For reappraisal procedures and information, please visit the Office of the Registrar site at: <http://myacademicrecord.students.yorku.ca/grade-reappraisal-policy>

**Accommodation Procedures:** LA&PS students who have experienced a misfortune or who are too ill to attend the final examination in an ADMS course should not attempt to do so; they must pursue deferred standing. Other students should contact their home Faculty for information. For further information, please visit: <http://ds.info.yorku.ca/academic-support-accomodations/>

**Religious Accommodation:** York University is committed to respecting the religious beliefs and practices of all members of the community, and making reasonable and appropriate [accommodations to adherents for observances of special significance](#). Should any of the dates specified in this syllabus for course examinations, tests, or deadlines conflict with a date of religious significance, please contact the instructor within the first three (3) weeks of class. If the date falls within the formal examination periods, you must complete and submit a [Religious Accommodation for Examination Form](#) at least three (3) weeks before the start of the exam period.

**Academic Accommodation for Students with Disabilities (Senate Policy)** The nature and extent of accommodations shall be consistent with and supportive of the integrity of the curriculum and of the academic standards of programs or courses. Provided that students have given sufficient notice about their accommodation needs, instructors shall take reasonable steps to accommodate these needs in a manner consistent with the guidelines established hereunder. For more information, please visit the Counselling and Disability Services website at <https://accessibility.students.yorku.ca/>

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.

### **Student Conduct in the Learning Environment**

York University is committed to fostering teaching and learning environments that are free of disruptive and/or harassing behaviour, are physically safe, and conducive to effective teaching and learning. Students and instructors are expected to maintain a professional relationship characterized by courtesy, civility, and mutual respect and to refrain from actions disruptive to such a relationship. Individuals who fail to adhere to such standards and who violate University or public law may be subject to disciplinary action by the University.

For more information, see the policies on [Disruptive and/or Harassing Behaviour in Academic Situations](#), the [Student Conduct and Responsibilities](#), and the [Code of Student Rights & Responsibilities](#).

### **Netiquette for eClass and Online Learning**

Students and instructors have a joint responsibility to create and maintain a welcoming and inclusive learning environment. All students are expected to conduct themselves in accordance with the [Code of Student Rights and Responsibilities](#). Please review and familiarize yourself with behaviours that support “netiquette” in virtual classrooms by consulting the [Guide to Netiquette](#) and [Student Guide to eLearning](#).

### **Student Support and Resources**

To help you succeed academically, York University offers a wide range of resources and services. Everything from writing workshops and peer mentorship to wellness support and career guidance is available to fulfill our LA&PS students’ needs. Explore the links below to access these on-campus resources:

- [Academic Advising](#) is available to provide students support and guidance in making academic decisions and goals.
- [Student Accessibility Services](#) are available for support and accessibility accommodation when required.
- [Student Counselling, Health & Wellbeing](#) offers workshops, resources, and counselling to support your academic success.
- [Peer-Assisted Study Sessions \(PASS\) Program](#) provides student study sessions for students to collaborate and enhance their understanding of course content in certain courses.
- [Student Numeracy Assistance Centre at Keele \(SNACK\)](#) supports students in courses involving math, stats, and Excel.
- [The Writing Centre](#) provides multiple avenues of writing-based support including drop-in sessions, one-to-one appointments, a Multilingual Studio, and an Accessibility Specialist.
- [ESL Open Learning Centre \(OLC\)](#) supports students with building proficiency in reading, writing, and speaking English.
- [Learning Skills Services](#) provides tips for time management, effective study and learning habits, keeping up with coursework, and other learning-related supports.
- [Learning Commons](#) provides links to supports for time management, writing, study skills, preparing for exams, and other learning-related resources.
- [Roadmap to Student Success](#) provides students with timely and targeted resources to help them achieve academic, personal, and professional success.
- [Office of Student Community Relations \(OSCR\)](#) is responsible for administering the [Code of Student Rights & Responsibilities](#) and provides critical incident support.
- [goSAFE](#) is staffed by York students and can accompany York community members to and from any on-campus location, such as the Village Shuttle pick-up hub, parking lots, bus stops, or residences.

For a full list of academic, wellness, and campus resources visit [Student Support & Resources](#).