

School of Administrative Studies, LA&PS, York University
2023 Fall Course Outline
AP/ADMS 3595 Intermediate Financial Accounting II

Course Information:

Section	Weekly Lecture Time	Instructors	Location
A	Monday: 2:30pm-5:30pm	Mary Li Zhi Ma	ACE 003
C	Online	Mary Li Zhi Ma	Online

Instructor's Email Contact:

Mary Li Zhi Ma	mlizhiyk@yorku.ca
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Course Website:

EClassClass website <https://eclass.yorku.ca/course/view.php?id=99114>

Prerequisites:

The prerequisite is AP/ADMS 3585 3.0. Those students with outstanding deferred exams in the prerequisite course **are not allowed** to use the approved DSA form to fulfill the pre-requisite. Students are personally responsible for ensuring that they have the necessary prerequisites for this course. Consequently, the department of administrative studies reserves the right to de-enroll any student without the necessary listed prerequisites. Any enquiries regarding prerequisites should be cleared prior to registration.

Class Lectures & Office Hours:

Lecture videos will be posted at the Eclass course website after each in-person lecture for Section A, and students of Section A are encouraged to review the ppt lecture notes posted at the Eclass website and study each chapter on your own before each weekly lecture time. Students of Section C can follow your own schedule to study the weekly lecture content.

Office hours are by appointment. Please email the instructor to schedule an appointment for any course related questions.

Tutorials:

Tutorials are unstructured drop in Q&A first come first serve sessions (See Schedule below). All these sessions will be held in person. The location for tutorials will be announced on the Eclass course website when available.

Sept. 23 (SAT)	11am-1pm	p14.13, p14.16, p14.17
Sept. 30 (SAT)	11am-1pm	P 20.19, p20.20; CA 20.1
Oct. 21 (SAT)	11am-1pm	Mid-term exam review
Nov. 4 (SAT)	11am-1pm	p16.8, p18.6, p18.7
Nov. 18 (SAT)	11am-1pm	p17.12, p17.13, P21.6
Dec. 2 (SAT)	11am-1pm	Final exam review

Required Text:

Intermediate Accounting, 13th Canadian Edition, Volume 2, by Donald E.Kieso, Jerry J.

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Weygant, Terry D. Warfield, Irene M. Wiecek, and Bruce McConomy ©2022. John Wiley & Sons Canada Ltd.

Supplemental Material: (Recommended but not required)

CPA Canada Handbook – Accounting, included in the Accounting Section of **CPA Canada Standards and Guidance Collection (CPACHB)**, available through eResources at York University library. You can access it by searching the title **CPA Canada Standards and Guidance Collection** in the Omni search box at the website <http://www.library.yorku.ca/>.

Course Description:

This course, in conjunction with AP/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.

Students are personally responsible for ensuring that they have the necessary prerequisite. The School of Administrative Studies reserves the right to de-enroll any students without the necessary prerequisites. The School will not be responsible for refunds to students who are thus de-enrolled.

Grade Components:

Component	Weight/Value	Due Date
7 Wiley Plus Online Quizzes (Best 6 out of 7)	10%	See Course Schedule below
Group Case Analysis & Project	15%	Nov. 5, 2023 (Sunday)
Mid-term Exam (3 Hours)	30%	Oct. 29, 2023 (Sunday)
Final Exam (3 Hours)	45%	TBD (in final exam period)

Wiley Plus Online Quizzes:

The on-line quiz will account for 10% of the overall marks for the course. Each quiz offers you a unique opportunity to test not only your understanding of the course material, but also your ability to analyze and solve problems. An important aspect of problem-solving is the necessity of selecting an answer in the face of uncertainty about the facts or requirements in the problem.

Each quiz consists of 2 problem-solving questions. This is a timed and closed book quiz. Students have 120 minutes to work on the quiz, and can choose to do the quiz any time before the deadline. Once you get started on the quiz, you will need to complete the quiz within the time frame specified. You will not be allowed to go in and out of the quiz for a second time. Please make sure that you have studied the materials in advance and will only work on the quiz when you are ready to proceed. There is a total of 7 quizzes but only the marks for the best 6 out of 7 quizzed will be counted.

The 7 quiz assignments are available on WileyPlus.com and students should submit their quizzes online. Students need to register and log into the specific class section, and this can be done by

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going to www.wileyplus.com and entering York University in the student search box and then selecting ADMS3595 and the appropriate section. The flyers about how you can get access to your course section will be posted in Eclass. If you have any trouble with Wiley Plus, please feel free to go to www.WileyPLUS.com/support, click and open a ticket. Below are the course IDs at WileyPlus for both sections and the course URL:

Course ID for Section A at WileyPlus: B49485

Course ID for Section C at WileyPlus: B49484

Course URL: <https://learn.wileyplus.com/courses/147661>

Group Case Assignment:

Cases, which are often relatively unstructured (i.e. an explicit statement of what the problems are, is not necessarily provided), are used to develop judgmental competence through the analysis of complex issues in a somewhat realistic environment. The technical aspect of such issues often can be solved only after you have addressed and solved the judgmental aspects of the case.

The group case assignment will account for 15% of the total marks. Students need to form into groups of 4-5 members (based on the enrollment at that time) to do the group case assignment.

The assignment has 2 components. One component is for each group to analyze an assigned case that deals with accounting issues discussed in class. The structure of the case analysis should follow the CPA way of case writing requirement. More detailed information about the CPA way of case writing will be posted at Eclass. The maximum page limit for this portion of the report is 8 pages excluding figures, tables, appendices, and references.

The second component of the case assignment report is to compare 2 publicly traded Canadian companies at Toronto Stock Exchange (TSE) that belong to the same industry as the written case analysis. Details of these companies as well as their financial information for the most recent year will be posted in Eclass. You are to decide which one of these 2 companies you believe is financially stronger. For this component, you are required to complete a thorough financial analysis of these 2 companies over the last five years. The financial information can be obtained from their published financial statements of the last 5 years which are available at sedar.com. These financials should be uploaded into a data analytics platform such as Excel, Power BI or Tableau, etc. Your final report for this component should consist of no more than 5 pages of written report that identifies your financial and strategic analysis to support your decision. The discussion should also cover a brief overview of key accounting principles used to come up with their financials and whether or not you believe these accounting principles truly reflect the business or the transactions. The final portion of this report should also include 3 pages of PowerPoint slides that present your financial analysis visually, in the form of tables, bar or line charts, etc. Please also use Excel, Power BI or Tableau, etc. to come up with these visuals.

More detailed guideline will be provided in class. Peer evaluation may be conducted to ensure all members contribute equally to the assignment. It is recommended that you work together with your team members, and that each student contributes to the group assignment; lack of

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contribution, effort or engagement with the group assignment will not be tolerated. Disputes with respect to effort and grading will be handled on a case by case basis. Normally if all other group members evaluate that provide evidence that a student does not contribute a fair allocation of work, that student's case group assignment mark will be affected, or even become zero in the extreme case of no contribution.

The written report must be typed, single sided and 1.5 line-space with 1" margin. Please also include a cover page that outlines the names of your group member, student numbers and also the section number.

Students will find that one of the main challenges will be the presentation of a thorough analysis in a very limited space. Consequently, you should assume that the marker has read the case and that there is no need to fully describe the content of the case. Rather, problem identification, analysis, and specific recommendations are the major concerns, while using case facts to add support. Your professor will discuss the "case method" before the first case is submitted.

A kind reminder is that, when doing the group case assignment (as well as other course works), it is important to abide by the senate policy of Academic Honesty. The punishment and consequence are severe if a student commits academic plagiarism. Please refer to Academic Honesty section on Page 7 of this course outline for links to the senate policy and other resources about Academic Honesty.

Exams:

Mid-term exam represents 30% of the overall course grade and final exam will be 45% of the overall marks. Both the Mid-term exam and final exam take three hours and are closed-book exams. The Mid-term exam covers Chapters to date as specified in the Course Schedule on page 5 of this course outline, and the final exam is comprehensive and covers all Chapters. The exam contains problem-solving questions. See the weekly course schedule for specific exam schedules for both mid-term and the final exam. More details regarding this will be provided by the instructor in class.

There are **no make-up exams or alternate sittings for the mid-term exam**. With a documented excused absence, you may transfer the weight of the Mid-term to the final exam. If you are ill and it is affecting your performance, do not write an exam; instead, go to a medical clinic, obtain a Doctor's Note, and submit it to your instructor. In case that a student attends the exam while not feeling well, the exam result cannot be changed or cancelled, and the weight of the exam cannot transfer to the final exam.

Weekly Course Schedule – ADMS 3595 (2023 Fall)

Week	Date	Textbook Chapter	Topics	Self-Practice Questions	Due Date
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1	Sept.11	13	Non Financial & Current Liabilities	P13-8, 9, 15; CA 13-1	
2	Sept. 18	14	Long Term Financial Liabilities	P 14-13, 16, 17, 18; IC 14-1	Quiz 1 – Ch 13 Sept. 22
Sept. 20		Last date to add a course without permission of instructor			
3	Sept 25	20; Appendix 20A	Leases	P 20-19, 20; CA 20-1	Quiz 2 – Ch 14 Sept. 29
4	Oct. 2	19; Appendix 19A	Pension and other employee future benefits	P 19-10, 11, 12; IC 19-1	Quiz 3 – Ch 20 Oct. 6
Oct. 7-13		Reading Week – No Class			
5	Oct. 16	15; Appendix 15A; Appendix 15B	Shareholder’s Equity	P 15-12, 13; IC 15-1; task-based simulation Chapters 13 to 15	Quiz 4 – Ch 19 Oct. 20
6	Oct. 23	16; Appendix 16B	Complex Financial Instruments	P 16-8, 10 share-based compensation only.	
7	Oct. 29 (Sunday)	Mid-term Exam (Chapters 13, 14, 15, 19, 20) 10:00 am – 1:00 pm (3 hours)			
8	Oct. 30	18; Appendix 18A	Income Taxes	P 18-6, 7; IC 18-1	
	Nov. 5 (Sunday)	Group Case Assignment due at 11:59 pm (Submit through Eclass designated link)			
9	Nov. 6	17	Earnings Per Share	P 17-12, 13; IC 17-1; task-based simulation Chapters 16 and 17	Quiz 5 – Ch 16 Nov. 10
10	Nov. 13	21; Appendix 21A	Accounting Changes and Error Analysis	P 21-6, 7; IC 21-2	Quiz 6 – Ch 18 Nov. 17
Nov. 11		Last day to drop a course without receiving a grade			
11	Nov. 20	22	Statement of Cash Flow	P 22-3, 5	
12	Nov. 27	23	Other Measurements and Disclosure Issues Review	P23-1; 23-4; 23-11; task-based simulation Chapters 19 to 23	Quiz 7 – Ch 21&22 Dec 1
	Dec 7-20	Final Exam (Comprehensive): 3 Hours (TBD)			

Notes:

- (1) All quizzes are due at 11:59 pm on the due date. This means that the quiz must be completed by 11:59 pm.
- (2) Students are expected to attempt the self-practice questions on a weekly basis.
- (3) Changes to this schedule, if any, will be announced in class and broadcasted through Eclass announcements.

IMPORTANT YORK UNIVERSITY POLICY – MUST READ!!!

Deferred Final 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

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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 e-mails 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-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

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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). Non-academic 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.

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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 Fall 2023, this date is September 20, 2023.** 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.