

School of Administrative Studies
Faculty of Liberal Arts and Professional Studies
York University

COURSE OUTLINE
Summer 2024
AP/ADMS 4520
Advanced Financial Accounting

Section	Day	Time	Teaching Method and Location	Instructor	Start Date
A	Thursday	16:00 – 19:00	ACW 002	Supinder Babra supinder@yorku.ca	May 09 2024

Course Websites: TBD

Description

This final financial accounting course emphasizes accounting for inter-corporate investments and international activities, and the application of accounting principles to case situations in specialized industries, non-profit organizations, and public sector.

Prerequisites

- 1) for students in an Honours program, 78 credits including AP/ADMS 3595 3.00, AP/ECON 1000 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 exclusion: AK/ADMS 4520 3.00.

Notes

1. Students with outstanding deferred exams in prerequisite courses are not allowed to use the approved DSA form to fulfill the pre-requisite.
2. Students are personally responsible for ensuring that they have the necessary prerequisites for this course. The School of Administrative Studies (SAS hereafter) reserves the right to de-enroll any students without the necessary listed prerequisites. Any enquiries regarding prerequisites should be cleared prior to registration.
3. Students are reminded that not all courses that are required for the completion of a given degree can be offered in every semester. Please note, therefore, that students must plan their course sequencing carefully in order to complete their degree within the desired time frame.
4. Requests for late withdrawals from the course for students who did write the midterm exam shall only be supported for compassionate or work-related reasons.

Course Coverage, Targeted Students, and Course Objectives

This course focuses on advanced topics in accounting and covers three broad areas of accounting: i) intercorporate investments, business combinations and consolidations; ii) foreign currency transactions and operations; and iii) not-for-profit organizations and public sector financial reporting. In addition, this course also includes brief discussion of interim reporting and segmental disclosures. By nature, such topics are highly theoretical and technical.

This course is of primary interests to students who intend to pursue a career in professional accounting. Indeed, it is inconceivable how a student who has not taken advanced accounting can honestly claim to be an accounting major. Specifically, this course is suitable to students who have acquired the conceptual base of ADMS 3585 and ADMS 3595, and are prepared to learn to deal with more complex and highly technical financial accounting issues through studying this course.

The objective of this course is tri-dimensional. First, this course aims to hone students' ability and skills to recognize and resolve highly technical recording and reporting issues of the covered topics of financial accounting, in both routine and complex and unusual situations. Second, this course emphasizes relevant theories which help students to exercise professional judgment in complex and unusual situations, and improve students' application of the relevant concepts and technical skills in such unique situations. Last but importantly, this course focuses on developing high competencies for most covered topics as required by the CPA Professional Education Program.

Organization of the Course

This course presumes that students have acquired the conceptual base of ADMS 3585 and ADMS 3595 and are prepared to deal with more complex technical issues.

Please note that this course is delivered in-person. Students are strongly advised to attend each class because our statistics show that students who attend class regularly achieved better learning effectiveness and much better course performance. To encourage class attendance and better learning effect, after the midterm we will take attendance for each lecture, and students who attend all classes could get 0.5% bonus course mark. Before attending class, it is important to preview the lecture notes, review notes, textbook chapters covered, and practice the weekly problems assigned and problems on review notes, and then bring enquires to classroom.

Technical questions can be posted to the Open Forum tab of the course website which is available 24/7. An instructor will respond to your question, usually the same day but within 24 hours. Please email your instructor directly for personal matters and questions that you would prefer not be posted to the course website.

Office hours: by appointment. Please email your section's instructor to set up an appointment for course related questions.

Assigned Readings

The textbook is available for purchase online and used/ebook editions are options:

1. Modern Advanced Accounting in Canada, **10th Edition**. Murray W. Hilton, Darrell Herauf. McGraw- Hill Ryerson.
2. Other course material posted on the Eclass Course Website.

We will cover every chapter in the textbook so it is impossible to complete the course without the textbook. Do not use previous editions. Please note that you do not need to purchase Connect since there will not be any assignments from Connect.

Recommended Reference Materials

CPA Canada Handbook – Accounting, and **CPA Canada Handbook – Public Sector Accounting**, included in the **CPA Canada Standards and Guidance Collection (CPACHB)**, available through eResources at York University library. Specifically, you can access the database by searching the title **CPA Canada Standards and Guidance Collection** in the Omni search box at the website <http://www.library.yorku.ca/>. If accessing from off-campus, authentication with library barcode and PIN is required

Note that the textbook publisher provides students with access to a comprehensive Online Learning.

Copyright Infringements

Students are reminded that in terms of Canadian copyright law, the owners of textbooks are only allowed to photocopy TEN PERCENT of the material from that textbook provided the photocopied material is for their own use.

Grading Scheme

The course grade shall be determined as follows:

Components	Weight	Due Date	Notes
Individual Term Project	15%	23:59pm, Jun 10, 2024	See instructions below
Group Term Project (in groups of 3-4)	20%	23:59pm, Jul 21, 2024	See instructions below
Multiple Choice Quizzes , a set of 4, online at Eclass	10%	Various dates. See instructions below.	See instructions below
Midterm Exam	25%	Saturday 10-1pm, Jun 29, 2024, in-person DB0006	3 Hours. In-person. Coverage: Chapters 1-8 (Chapter 7 pages 358- 375), including appendices & related materials at eClass
Final Exam	30%	Final Exam Period, in-person (Time and location to be announced)	3 Hours. In-person. TBA
Total	100%		

Term Projects

Term projects provide an opportunity to apply the skills learnt from the course, prepare students for the midterm and final exams, and are useful for monitoring progress and for obtaining personal feedbacks. Term projects include one individual project and one case write-up group project. In all term project reports, logic and assumptions must be stated where applicable. As a variety of directive and non-directive questions are used, students must use judgment as to the style of response that seems appropriate. All term project reports must be typed, double-spaced, use 12 point font, except for tables, and be submitted in pdf or word format via Turnitin at Eclass website before the deadline. Please note that faxed, printed or emailed term project reports will not be accepted under any circumstance. **Late submissions will lose 20% per day.** MISSED TERM PROJECTS CANNOT BE MADE UP NOR CAN THEIR WEIGHT BE TRANSFERRED TO OTHER COMPONENTS OF THE COURSE.

All term project reports will be graded and returned as soon as possible (within one or two weeks usually).

Individual Term project

This term project is to be done individually and independently. One of the main goals is to make students familiar with how the course materials apply in real-life business combinations following IFRS versus following ASPE. This project is due at Turnitin (see below for date) before 23:59pm (see the grading scheme and weekly course schedule too).

Each student must do the following:

Find the 2022 Annual Financial Statements for the year ended December 31, 2022, for xxxx, available at Sedar.com or their website. Read it carefully and highlight any information related to the business combination between xxxx and xxxx. Prepare a case report for this business combination using the CPA way of case writing, with the analysis section of your report including at least the following contents:

1. A detailed analysis of accounting for business combination regarding the acquisition of xxxx (can be done in a table format)
 - How did xxxx account for each element (e.g., each asset and liability acquired) of the transaction.
 - The related IFRS rule, its content and its application to this business combination must be analyzed.
 - Whether or not IFRS allows other options for each element.
2. Assume that xxxx acquires only 70% rather than 100% outstanding common share of xxxx, and all considerations given are unchanged. How should xxxx account for each element of the transaction under the IFRS?
3. Assume that xxxx is a private enterprise who follows ASPE, and that everything else remains unchanged. How should xxxx account for its business combination with xxxx, and report its investment in xxxx under the ASPE?
4. Your conclusion as to what we learn in class about business combination are applied in real life.

Submit your report as a single PDF or as a single WORD file in Turnitin.

The assignment will make up 15% of your grade. Further guidelines for the assignment will be posted to the course website.

Case Write-up Group Project

This group project, to be done in groups of THREE or FOUR, is to write a multi-competency case that would normally take a student 90-120 minutes to answer. The case must include a minimum of two enabling competencies and a minimum of three specific accounting issues covered in this class. The enabling competency is NOT allowed to be about business combination because business combination is the focus of the individual project. This project is due at Turnitin (see schedule for date) by 23:59pm (see the grading scheme and the weekly course schedule too).

Each case write-up report must include the following:

- Written Case
- Written suggested response
- Marking/evaluation guide
- Resource/background material if used e.g. Annual Report, articles

The case write-up project will make up 20% of your course grade. Further guidelines will be posted to the course website. While formal peer review is not part of this exercise due to the small group and class sizes, lack of 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. If evidence shows that a student does not contribute a fair allocation of work, that student will receive a reduced mark or even a zero mark for the group case assignment. Team members for a group can come from different sections of ADMS4520. Failure to complete the group case assignment in a group of three or four students will result in a grade of zero unless prior approval has been obtained from the course director.

For both term projects, it is important for students to abide by the senate policy of Academic Honesty, and the punishment is severe if a student commits plagiarism. This policy is available at: http://www.yorku.ca/spark/academic_integrity/index.html

Multiple Choice Quizzes

There are a set of four 70-minute quizzes during the term, with each quiz consisting of 20 multiple-choice questions. We will choose 3 best quiz results out of the 4 quizzes, with each quiz worth 3.33%. The purpose of these quizzes is to ensure that students stay up to date in the course. Please see the Weekly Course Schedule for the specific schedules for quizzes. The quizzes are held at Eclass course website; students are allowed only one attempt for each quiz. The quiz is open between 18:00pm and 23:59pm at a quiz date, and a student can start the quiz any time between 18:00pm to 22:49pm but no later than 22:49pm so that you can finish the 70-minute quiz on or before 23:59pm. Failure to complete a quiz before 23:59pm of a quiz date will result in a grade of zero unless prior approval has been obtained from the course director.

No course-related materials are allowed during any quizzes. Like term projects, weighting for missed quizzes cannot be transferred to any other quizzes or to the final exam.

Midterm and Final Examinations

Midterm exam represents 25% and final exam represents 30% of the overall course marks, respectively. Both exams are in-person, three-hour and closed-book. The exam format includes problem-solving questions and cases. See Weekly Course Schedule for exam schedules and content coverage for both midterm and final exams.

Absences from exams are not acceptable and make-up or accommodation exams will not be provided. You will be awarded zero marks for such absences. Absences from midterm exams for medical or serious personal reasons must be documented by a note from a doctor and the instructor must be notified **before** the exam, then the weight of such missed exams will be transferred to the final exam. We enforce York University's policy on exams and please see subsection titled "**IMPORTANT EXAM INFORMATION**" "**ABSENCE FROM EXAMS**" and "**FINAL EXAM REVIEW/REAPPRAISAL**" on pages 8-9 of this course outline for details about exam policies.

Eclass Course Website

The Eclass course website is used as a central bulletin board on which items will be electronically posted. Students are expected to check the course website at least twice each week. Any announcements made to the entire class will be posted at the course website, along with all lecture notes, assignments, and solutions.

In the past, students have found it very helpful to have common questions and answers posted to the course website. You can use the Open Forum tab of the Eclass website to post and receive responses

from your instructor. Students are also welcome to email the instructor directly for questions that they would prefer not to be posted to the course website. In addition, if the question is of interest to other students, the instructor will extract the question from the e-mail and response to the whole class. If a student would prefer that the question not be shared with the whole class, please indicate that clearly in e-mail.

Contacting the Instructor

The best way for a student to contact the instructor for personal matters is by e-mail. Students can also contact the instructor for academic question as mentioned above. If a student would like to have a Zoom meeting with the instructor, the student should set up an appointment by email.

Weekly Course Schedule

The list of lecture topics and readings below indicates the material to be read, reviewed and/or prepared for each class session. If any change in this schedule becomes necessary, notifications will be given.

ADMS 4520 Course Schedule – Summer 2024					
Week	Textbook Readings	References for IFRS/ASPE	Topic and Suggested Readings	Assigned Problems & Cases	Quiz & Term Project Due
1	Chapter 1 (including Appendix 1A) Chapter 2	· IAS 1	Conceptual and Case Analysis Frameworks for Financial Reporting	Chapter 1: Review	
May 9,11	Self-study problems at the end of both chapters.	· IAS 28 · IAS 32 · IFRS 9 · ASPE S3051, S3856	Investments in Equity Securities	questions # 1, 5, 10, 11, 12, 13; problem 1-6 Chapter 2: Review questions # 3, 6, 7, 10; problems 2-5, 2-7	
2	Chapter 3, and online	· IFRS 3	Business Combinations	Chapter 3, Review	Quiz #1 –

May 16,18	Appendix 3A Self-study problems at the end of the chapter.	· IAS 27 · IFRS 10 · ASPE S1582; S1591; S3051		questions # 1, 2, 7, 8, 9, 12, 14; problems 3-3, 3-4	Chapters 1-3 due May 22, 23:59 pm at Eclass.
3 May 23,25	Chapter 4 (including appendix 4A) Self-study problems at the end of the chapter.	· IAS 27 · IFRS 3 · IFRS 10 ASPE S1591; S3051; S1601	Consolidation of Non-Wholly Owned Subsidiaries	· Chapter 4: Review questions # 1, 2, 5, 8; problems 4-2, 4-3, 4-15	
4 May/Jun 1, 3	Chapter 5 (including appendices 5A and 5B) Self-study problems at the end of the chapter.	· IAS 27 · IFRS 10 · IFRS 11 · ASPE S1591; S3051; S1601	Consolidation Subsequent to Acquisition Date	Chapter 5: Review questions # 13, 14; problem 5-2	
ADMS 4520 Course Schedule – Summer 2024					
Week	Textbook Readings	References for IFRS/ASPE	Topic and Suggested Readings	Assigned Problems & Cases	Quiz & Term Project Due
5 Jun 8,10	Chapter 6 Chapter 7 (A) only excluding (B) pages 375-394 Self-study problems at the end of chapters.	Ditto	Intercompany Profits in Inventory, Land, and Depreciable Assets	Chapter 6: Review questions # 2, 4, 12; problems 6-5,	Individual Project Due – Turnitin Jun 10, 23:59pm

				6-8 Chapter 7: Problems 7-5, 7-7	
6 Jun 15,17	Chapter 8 Self-study problems at the end of chapters	Ditto	Changes in Ownership	Chapter 8: Review questions # 5, 6, 7, 10, 13; problems 8- 2, 8-3, 8-5	Quiz #2 – Chapters 4-7, due Jun 19, 23:59pm at Eclass
READING WEEK: Jun 17 -21 No classes					
No class on Jun 20 because of the Mid-term exam					
7 Jun 27	Midterm exam time: Saturday 10:00–1:00pm, Jun 29, 2024, In-person, Room DB 0006 Coverage: Chapters 1-8 (Chapter 7 pages 358-375), including appendices & related materials at Eclass				
8 Jul 4,6	Chapter 9 Self-study problems at the end of the chapter.	<ul style="list-style-type: none"> · IAS 28 · IFRS 8 · IFRS 11 · IFRS 12 · ASPE S3056 	Special Purpose Entities, Joint Arrangements, Deferred Tax Accounting for a Business Combination, and Segment Reporting	Chapter 9: Review questions # 1, 3, 4, 5, 10, 11, 13, 15; problems 9-2, 9-4, 9-6, 9-7, 9-11	
9 Jul 11,13	Chapter 10 including appendix 10A Self-study problems at the end of the chapter.	<ul style="list-style-type: none"> · IFRS 7, 9 · IAS 21, 32 · IAS 39 (only macro hedge) · ASPE S1651; S3856 	Foreign Currency Transactions	Chapter 10: Review questions # 2, 3, 4, 5, 6, 7, 9, 13, 18 Problems 10-2, 10-4, 10- 8	Quiz #3 – Chapters 9-10, due Jul 15, 23:59pm at Eclass

Please refer to LAPS policies for the last date to drop the course without receiving a grade. (If dropping in the Course Withdrawal Period, you will receive a grade of "W" on your transcript). See Registrar's Office website for details.)

10 Jul 18, 20	Chapter 11 Self-study problems at the end of the chapter.	· IAS 21 · IAS 29 ASPE S1651	Translation and Consolidation of Foreign Operations	Chapter 11: Review questions # 7, 8, 10, 12; problems 11-9, 11-12, 11-14	Case Write-Up Due – Turnitin Jul 21, 23:59pm
11 Jul 25, 27	Chapter 12 (including appendices 12A, 12B, 12C) Self-study problems at the end of the chapter (except for #15, #16).	· ASNPO S4400 - S4470 · PS 4200 – PS 4270 · PS 1000 – PS 3510	Accounting for Not-for-Profit Organizations	Chapter 12: Review questions # 1, 2, 3, 6, 9, 12, 16; problems 12-5, 12-6, 12-11	Quiz #4 – Chapters 11-12, due Jul 29, 23:59pm at Eclass
12 Aug	Review Session for Final Exam		We may reserve this session for further clarification		
Aug 08 - 15 TBD	Final Exam – Chapters 1 to 12 including appendices and materials at Eclass				

IMPORTANT YORK POLICIES

IMPORTANT EXAM INFORMATION – MUST READ!!!

- 1) Supplementary reading assigned by course director is deemed examinable unless otherwise specified. Course materials eligible for examinations include all assigned readings, handouts, class discussions, class discussion questions, lectures, quizzes, homework assignments, and materials posted at the Eclass course website. Examinations may cover material taken up to and including the previous class. No course material is allowed during exams.
- 2) There are no sample exam papers for the midterm and final exams. However, assigned practice problems, and class demonstration problems used in class provide excellent sample exam questions.
- 3) As a multi-section course, the midterm exams in ADMS 4520 are all scheduled outside of class on weekdays or weekends. You should not take this course if you cannot attend these exams shown in the weekly course schedule.
- 4) Midterm exam results and term project grades normally will be returned in two weeks.
- 5) There is **no** deviation from the grading scheme. A deviation represents a “deal” and in fairness such deal would have to be offered to every student. This is simply impossible in this course.
- 6) Final exam marks and final course grades are released by the Registrar and not by the instructor.
- 7) The course director reserves the right to adjust grades either up or down such that grade distributions could conform to York University requirements for 4000 level courses.

ABSENCE FROM EXAMS – MUST READ!!!

• ABSENCE FROM MIDTERM EXAM:

There are two types of absences from the midterm exam:

- 1) Authorized
- 2) Unauthorized – students get zero for the exam

Authorized absences (Medical)

If you are unable to attend a midterm because of SEVERE illness, you must obtain a doctor’s note where the doctor clearly indicates that you were incapacitated on the exam date and submit it by email **within ONE week from the missed midterm exam date** to your instructor. **LATE SUBMISSION WILL NOT BE CONSIDERED.**

Authorized absences (Religious)

The University publishes a list of accredited religions. If you have a religious observance preventing attendance at an exam then submit appropriate documentation to get an authorized absence.

Authorized absences (Compassionate)

- 1) These should be cleared with the Course Director well ahead of the scheduled exam.
- 2) Attendance at weddings or funerals is an excused absence only for members of the

immediate family or if you are in the wedding party.

- 3) In all cases, wedding, bereavement or other compassionate grounds, the course director will have to see some form of written documentation supporting the existence of the event.
- 4) Note that York does not normally consider inability to get off work as reason for excused absence. Your employer will have to give you a signed letter on letterhead to make such condition an excused absence.

ABSENCE FROM FINAL EXAM:

Please note that a new system has been implemented to facilitate the processing of Deferred Standing Agreement (DSA hereafter) Forms for the final exam. 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.

(DSA Form is available at http://www.registrar.yorku.ca/pdf/deferred_standing_agreement.pdf) 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 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.

Deferred exams will be held in summer 2024. Please note that 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.

FINAL EXAM REVIEW/REAPPRAISAL – MUST READ!!!

Students may request to review final exam. Contact the Administrative office of SAS (Room 282 at Atkinson Building) to set up an appointment. With sufficient academic grounds, students may, request that a final grade in a course be reappraised. Non-academic grounds are not relevant for grade reappraisals; in such cases, students are advised to petition to their home Faculty. 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>

ACADEMIC HONESTY (SENATE POLICY) – MUST READ!!!

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 strongly advised to review the online SPARK Academic Integrity modules at: <https://spark.library.yorku.ca/academic-integrity-what-is-academic-integrity/>.

Grade Component Deadline (Senate Policy)

The course assignment structure and grading scheme (i.e. kinds and weights of assignments, essays, exams, etc.) must be announced, and be available in writing, to students within the first two weeks of classes. Please see Important Dates at: <https://registrar.yorku.ca/enrol/dates>

Graded Feedback Rule (Senate Policy)

Under normal circumstances, some graded feedback worth at least 15% of the final grade for the Fall, Winter or Summer term, and 30% for 'full year' courses in the Fall/Winter term should be received by students in all courses prior to the final withdrawal date from a course without receiving a grade, with the following exceptions:

- graduate or upper level undergraduate courses where course work typically, or at the instructor's discretion, consists of a single piece of work and/or is based predominantly (or solely) on student presentations;
- practicum courses;
- ungraded courses;
- courses in Faculties where the drop date occurs within the first three weeks of classes;
- courses which run on a compressed schedule (a course which accomplishes its academic credits of work at a rate of one credit hour per two calendar weeks or faster).

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 Graded Feedback Rule, please visit: <https://www.yorku.ca/secretariat/policies/policies/grading-scheme-and-feedback-policy/>

20% Rule (Senate Rule)

No examination or test worth more than 20% of the final grade will be given during the last two weeks of classes in a term, with the exception of classes which regularly meet Friday evenings or on the weekend (Saturday and/or Sunday at any time). 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/>

Students with Special Needs (Senate Policy)

York University is committed to making reasonable accommodations and adaptations in order to make equitable the educational experience of students with special needs and to promote their full integration into the campus community. **Please alert the Course Director as soon as possible should you require special accommodations.**

Contingency Plan

1) What to do if eClass becomes unavailable?

If you are experiencing technical issues with eClass, check to see if there are any updates about the status of the learning management platform. University Information Technology (UIT) will let you know if eClass is running smoothly (or not) on this eClass status webpage. If eClass is fully operational, then you may be experiencing an individual issue with the platform. Please write to askit@yorku.ca for technical assistance and support. To minimize any disruptions to your learning when eClass is unavailable, consider the following tips:

- If you are learning asynchronously, your instructor will post course material as soon as possible. Once eClass is accessible, you can review the material at your earliest convenience.
- If your instructor/TA will be meeting with you on Zoom for synchronous classes, think about saving these Zoom links, whether for classes or office hours, into a document on your computer, laptop or mobile phone. You should be able to access these Zoom meetings even if eClass is completely unavailable.
- If a synchronous class needs to be cancelled because of a technical disruption, your instructor/TA will provide you with more details if there will be a make-up class.

2) What happens if there is an emergency transition from in-person to remote teaching due to new public health restrictions?

To help minimize any disruptions to your learning by the emergency transition, here is the plan for how we will continue to meet remotely:

- The lecture/seminar/tutorial will meet as scheduled through Zoom. Shared Zoom link(s) for all three sections will be posted on Eclass and please use the link to access our class at the designated teaching time of a section.

Health and Safety Policy

As part of York's Community of Care Commitment, all members of the York community share in the responsibility of keeping others safe on campuses. In this class, as elsewhere on campus, students must comply with all University health and safety protocols, including:

- Self-screening using the *YU Screen** tool prior to coming to campus for any in-person activities and the link is <https://yorku.ubixhealth.com/login>.
- Not attending in-person activities at any of York University's campuses/locations when you are feeling unwell or if you answer YES to any of the screening questions.
- Wearing masks or face coverings that completely cover the mouth, nose and chin while in-door.
- Avoiding eating and drinking in classrooms, research and in shared spaces, where eating is

explicitly not permitted (e.g., Libraries)

- Engaging in good hand hygiene
- Following instructions in designated spaces, as they pertain to giving space to one another and/or protocols for entry to and exit from classrooms, instructional and other shared spaces (e.g., Libraries), when applicable.

Information about COVID-19 health and safety measures can be found on the Better Together website. The Senate Executive Committee's Principles to Guide 2022-2023 Course Planning encourage us to uphold compassion, kindness, empathy, and a sense of responsibility towards one another. We all have a duty to uphold professional and respectful interactions with one another.