**Auditing and Other Assurance Services**

**AP/ADMS 4551**

**Winter 2025**

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| Section | Day and Time | Location | Course Director | E-Mail |
| M | Thursdays 19:00 to 22:00 | ACW 104 | Parth Shah  | psj@yorku.ca |
| O | Thursdays 11:30 to 14:30 | ACW 305 | Bartosz Amerski  | bartosza@yorku.ca |

**Delivery Method:**

Please note that all lectures and exams for this course are conducted in-person. Both the midterm and final exam will be administered at the Keele Campus. Lectures will not be recorded and there will not be any online options for writing exams. Please ensure you can attend in person for classes and exams before enrolling.

**Office Hours:**

Office hours will vary by course director and will be announced in the first week of class.

**Expanded Course Description**
This course provides an introduction to auditing and other assurance services for students who
have not had significant exposure to auditing concepts or significant auditing experience.

The primary emphasis of the course is on the auditor’s decision-making process and the nature
and amount of audit evidence needed to render an opinion on the fairness of an organization’s
financial statements. Topics include professional standards, rules of conduct, ethical
considerations, legal liability, audit and review objectives, the audit risk model, audit evidence,
development and execution of compliance and substantive audit strategies, sampling methods
and audit reports.

**Learning Outcomes**

Upon the successful completion of this course, students will be able to:

* Explain the roles and responsibilities of professional accountants to protect the public interest in regards to financial information
* Summarize the ethical, examination and reporting standards that make up generally accepted auditing standards as set out in the CPA Canada Standards and Guidance Collection-Assurance
* Describe the various rules of professional conduct as established by [CPA Ontario](https://www.cpaontario.ca/) to be adhered to by public accounting firms
* Explain management’s responsibilities for the financial statements versus the auditor’s responsibilities for the same document
* Describe the types of audit procedures for gathering audit evidence
* Explain the relevance of materiality in an audit and how materiality is determined
* Discuss the various risks that impact a financial statement audit and explain the auditor’s response to those risks
* Relate weaknesses in internal control to risks of material misstatements in the financial statements
* Explain the role of professional judgment in audit sampling decisions
* Identify the key audit procedures to be undertaken when auditing revenues, accounts receivable, inventory, expenses and accounts payable
* Describe the various audit reports
* Distinguish between an audit and a review engagement

### Course readings

1. Alvin A. Arens, Randal J. Elder, Mark S. Beasley, Chris E. Hogan and Joanne C. Jones, (2024), Auditing: The Art and Science of Assurance Engagements, **Canadian Sixteenth Edition**, Pearson. **Estimated cost $68 for eTextbook – cheapest option and recommended. Do NOT purchase MyLab – not used in this course.** Students must use the 16th edition (used 16th edition textbooks are fine).

2. CPA Canada Accounting and Assurance Handbooks [Part I and Part II] - Available on-line through York Library e-resources. Students must have a Passport York account to access the Handbook remotely.

Any additional required reading materials will be posted on the course web site.

**Warning**: Photocopying more than 10% of a textbook is illegal and may involve penalties. Do not duplicate textbooks or obtain these photocopies. Students are reminded of York University's policy regarding academic dishonesty as outlined in the York student calendars.

**Evaluation**

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| **Course Work** | **Due Date** | **Weight** |
| Class Attendance and Participation (See below for details) | All sessions | 10% |
| In-Class Quizzes (best 4 out of 5) | Held in class during the following sessions: 3, 4, 5, 9 & 11(dates subject to change as we adopt the new edition of the textbook)

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| **Session** | **# 3** | **# 4** | **#5** | **# 9** | **# 11** |
| **Section B** | Jan 23 | Jan 30 | Feb 6 | Mar 6 | Mar 27 |
| **Section C** | Jan 23 | Jan 30 | Feb 6 | Mar 6 | Mar 27 |

  |  12%  |
| Midterm Exam (covers Sessions 1 - 6) | Held outside of regular scheduled classes **Feb 23rd from 5:00 pm to 7:00 pm**Location: (computer labs DB2114, 2116, 2118) | 25% |
| Group Audit Analytics Assignment | TBD | 18% |
| Explain It! – Class Presentations  | Various – Group of 3-4 students – a list of weekly presentation topics will be provided.  | 5% |
| Final Exam (covers Sessions 1 – 12) | During regular final exam period December 5 – December 20 | 30% |
| **Total** |  | **100%** |

#### Class Individual Participation and Attendance

This course is designed to encourage active participation. In each class, we will be taking up questions from the text as well as an in-class exercise (available on eClass). Students will work on their answers either in groups or individually. Participation marks of 8% will be assigned for participation in the take up of the questions from the text and the in-class exercises as well as any other participation during class. Attendance will be taken each week and is worth 2% in total.

*Quizzes*

There will be 5 quizzes during the term, all administered during class time. The quizzes will cover mainly the previous sessions’ materials. The quizzes may be administered in several formats which will vary from quiz to quiz. Students will require a laptop device to complete the quiz.

#### Details about Group Audit Analytics Assignment and Group Case Assignment will be posted to Course Website

**NOTE**: Students must submit their assignments to Turnitin.com using eClass

**Course policies**

**PREREQUISITES/CO-REQUISITES:**

Prerequisites: 1) For students in an Honours program, 78 credits including AP/ADMS 2511 3.00, AP/ADMS 3585 3.00, AP/ADMS 3595 3.00, AP/ECON 1000 3.00, or 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. AP/ADMS 4535 3.00 is not required, but strongly recommended. Course credit exclusions: None.

Students are personally responsible to ensure that they have the required prerequisites as stated in the course outline or in the course calendar.

**NOTE:** **Students who do not have the prerequisites will be contacted the first two weeks of the course and are at risk of being dropped from the course at any time during the course. The department will not be responsible for refunds resulting from students being dropped from a course due to a lack of the appropriate prerequisites**

Students must complete the Group Data Analytics Assignment and Group Case Assignment by the deadlines. Failure to do will result in a zero grade.

**Reallocation of Marks if a Midterm Examination is missed for a Valid Reason**

If a midterm examination is missed due to a valid reason such as illness or other reason approved by the Course Director, the midterm mark allocation of 25% will be added to the final examination percentage.

The documentation required to support this reallocation are as follows:
1. For illness, a completed medical form (physician's statement) provided by the Registrar’s Office, <https://secure.students.yorku.ca/pdf/attending-physicians-statement.pdf>

OR for another valid reason, the documentation requested by the Course Director (unless suspended by the University due to COVID-19),

AND
2. A signed statement stating that you are aware that your final examination will be worth 50%. This signed statement is to be attached to the documentation provided in (1) above.

**NOTE: Physician statements need to be from the same day as the midterm or the day immediately after**. **Physician statements older than one day after the date of the midterm exam will not be accepted. All documentation must be received by the course director within 5 days of missing the midterm exam.**

**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](https://spark.library.yorku.ca/academic-integrity-what-is-academic-integrity/) 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](https://secretariat-policies.info.yorku.ca/policies/academic-honesty-senate-policy-on/).

**Turnitin**

To promote academic integrity in this course, students will be normally required to submit their written assignments to Turnitin (via eClass) 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.

**Course information**

All students are expected to familiarize themselves with the following information:

* [Student Rights & Responsibilities](https://oscr.students.yorku.ca/csrr)
* [Academic Accommodation for Students with Disabilities](https://secretariat-policies.info.yorku.ca/policies/academic-accommodation-for-students-with-disabilities-guidelines-procedures-and-definitions/)

Refer to pages 15-17 of this course outline for relevant regulations regarding exam deferrals, academic honesty, graded feedback, examinations, and student accommodation policies

**Schedule of readings and activities – subject to change as we adopt the new 16th edition of the textbook**

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| **Sessions** | ***Description***  | **Assignments and Readings – May be Updated from Time to Time** |
| **Session 1** **Jan 9**  | ***Introduction, Audit and Assurance Services.******The Public Accounting Profession and Audit Quality*****Learning Objectives:**1. Describe the components of an audit and explain why there is a demand for audits
2. Explain the concept of assurance. Compare and contrast reasonable and moderate/limited assurance and explain how these types of engagements differ from the perspective of the auditor and the user of the report.
3. Identify major types of audits and auditors
4. Describe assurance services provided by public accountants and distinguish the audit of financial statements from other assurance services.
5. Distinguish between accounting and auditing
6. Summarize the objective of a financial statement audit
7. Describe the drivers of audit quality, and indicate the competing pressures auditors face that threaten audit quality
8. Summarize quality control standards and practices that help achieve audit quality.
 | Required readingChapter 1 – Auditing and Assurance EngagementsChapter 2 - The Public Accounting Profession and Audit Quality*Discussion/practice questions to be done before class:*Textbook: 1-16, 2-26, 2-27*Discussion/practice questions to be done in class*Textbook: 1-15, 2-30 *Recommended reading**CPA Handbook:* CSQC 1, CAS 200, 220 |
| **Session 2****Jan 16** | ***Legal Liability, Professional Judgement and Ethics******Management and Auditor’s Responsibilities, Client Acceptance*****Learning Objectives:**1. Explain the fundamental principles that guide public accountants’ professional ethics.
2. Recognize ethical dilemmas that public accountants typically encounter and recommend acceptable courses of action.
3. Understand the rules of professional conduct and apply that knowledge to resolve ethical conflicts.
4. Identify and evaluate threats to independence and recommend appropriate safeguards to eliminate or reduce the threats to an acceptable level.
5. Use professional judgment to make client acceptance/continuance decisions (Chapter 6)
6. Explain management’s responsibility associated with the financial statement audit.
7. Explain the responsibilities of those in charge of governance for the financial statement audit.
8. Explain auditor’s responsibilities and the inherent limitations regarding the auditor’s ability to detect material misstatements.
9. Explain and apply the professional judgment framework.
10. Describe the need to maintain professional skepticism when conducting the audit.
 | Required reading**Chapter 3 – Professional Ethics and Legal Liability** – Read the entire chapter **Chapter 4** – Responsibilities in the Financial Statement Audit - Read the following sections: 4.1 - Managment’s Responsibilities4.2 - Responsibilities of those charged with Governance 4.3 - Auditor’s Responsibilities4.4 - Framework for Professional Judgement 4.5 - Professional Skepticism**Chapter 6** – Client Acceptance, Preliminary Planning and Materiaility Read the following section: 6.2 - Client Acceptance and Continuance *Discussion/practice questions to be done before class*Textbook: 3-22, 3-26, 3-31, 3-32, 3-34, 4-21, 4-23, 6-31*Discussion/practice questions to be done in class:*eClass Website (questions posted): Lance Popper and Rules of Professional Conduct cases Textbook: 3-39 |
| **Session 3****Jan 23**Quiz #1 | **The Cycle Approach to Auditing, Assertions, Audit Evidence and Audit Analytics****Learning Objectives:**1. Classify classes of transactions and account balances into financial statement cycles and identify the benefits of a cycle approach to segmenting the audit
2. Distinguish among transaction and balance-related and assertions
3. Describe and discuss the seven phases of the audit process
4. Understand the purpose and type of audit evidence used throughout the audit process.
5. Apply criteria to evaluate the relevance and reliability of information to be used as audit evidence.
6. Understand the purpose of analytical procedures for the various phases of the audit process.
7. Explain how automated tools and techniques, such as audit data analytics, can enhance the evaluation of evidence and aid the auditor to aggregate and consider information from multiple sources.
 | Required readingChapter 4 (pg 99-177 only) –Audit Responsibilities and Objectives Chapter 5 Audit Evidence*Discussion/practice questions to be done before class*Textbook: 4-25, 5-27, 5-37*Discussion/practice questions to be done in class:*eClass question: Comparing sources of evidence, Textbook questions: 4-26, 4-30, 4-32, 5-25*Recommended reading**CPA Handbook:* CAS 200, 210, 240, 250, 300, 315, 520, 610, 620 |
| **Session 4****Jan 30**Quiz #2  | **Preliminary Planning and Materiality and Assessing Risk of Material Misstatement****Learning Objectives:**1. Analyze the entity and environment in order to identity and assess risk of material misstatement
2. Perform preliminary analytical procedures and synthesize findings to develop a an appropriate risk response
3. Define the fraud triangle and explain its relevance to audit planning
4. Perform a preliminary fraud risk assessment and synthesize findings to develop an appropriate risk response
5. Apply the concept of materiality to planning the audit
6. Use professional judgment to determine overall (or planning), performance, and specific materiality
7. Understand the audit risk model, its components, and its relevance to audit planning.
 | Required ReadingChapter 6 –Client Acceptance, Planning and Materiality (including Auditing in Action 6-1) Chapter 7 – Assessing the Risk of Material Misstatement*Discussion/practice questions to be done before class*Textbook: 6-31, 6-33, 6-42, 6-45, 7-22, 7-23, 7-25 *Discussion/practice questions to be done in class*eClass:RxBar parts a, b, c, and f, Textbook: 6-47*Recommended Reading*CPA Handbook: CAS 315, 320, 450, 500  |
| **Session 5****Feb 6**Quiz #3   | ***Internal Control and Assessing Control Risk*** **Learning Objectives:**1. Describe the four primary objectives of effective internal controls
2. Contrast management’s responsibilities for maintaining controls with the auditors’ responsibilities for evaluating and reporting on internal control
3. Explain the COSO internal control framework, including its five components and 17 principles of effective internal control
4. Assess overall control risk using the COSO framework
5. Assess control risk at the cycle level by linking key controls and control deficiencies to assertions.
6. Describe how the complexity of the IT environment impacts control risk assessment and testing
7. Understand and assess controls of outsourced systems.
 | Required Readings**Chapter 8** – Read the entire chapter **Chapter 9** – Read the entire chapter *Discussion/practice questions to be done before class*Textbook: 8-28, 8-29, 8-30, 8-31, 8-34, 9-25, 9-35*Discussion/practice questions to be done in class* Eclass website: RXBar d,e,gTextbook: 9-26, 9-27, 9-37 *Recommended reading**CPA Handbook:* CAS 230, 265, 315, 330, 402, 500, 520, CSAE 3416, Section 5925 |
| **Session 6**  **Feb 13** | *Developing an Audit Strategy and Designing an Audit Program* **Learning Objectives:**1. Distinguish between a combined approach versus a substantive approach
2. Develop an overall audit strategy based upon assessed risks.
3. Explain the purpose of the five types of audit tests.
4. Explain how data analytic tools can be used in the five types of audit tests.
5. Develop an appropriate evidence mix based upon audit strategy.
6. Design an audit program.
 | Required readingChapter10 – Developing Risk Response: Audit Strategy and Audit Program*Discussion/practice questions to be done before class*Textbook: 10-20,10-24, 10-29*Discussion/practice questions to be done in class*Textbook: 10-19,10-25, 10-30*Recommended reading**CPA Handbook:* CAS 240, 265, 300, 330, 520 |
| **Feb 15 - 21** | **Reading Week** |  |
| **Session 7** Midterm Exam: Feb 23  | **ALL SECTIONS - Midterm Exam** (Covers Sessions 1 to 6)(5:00 pm – 7:00 pm)Held in computer labs: DB2114, 2116, 2118 |  |
| **Session 8****Feb 27** | ***Sampling*** **Learning Objectives**1. Explain the concept of representative sampling and the risks of sampling in the audit.
2. Compare and contrast statistical versus non-statistical sampling and determine when the different approaches are appropriate.
3. Explain how audit innovations and data analytics can reduce sampling risk.
4. Develop an appropriate sampling strategy for tests of controls
5. Develop an appropriate sampling strategy for substantive tests of details.
6. Use analytical skills and audit tools to research and identify anomalies and risk factors in underlying data.
7. Apply professional judgment to evaluate control tests and conclude on effectiveness of internal controls and determine if additional substantive testing is required.
8. Apply professional judgment to evaluate substantive tests and conclude on account balances.
 | Required readingChapter 11 – Audit Sampling Concepts*Discussion/practice questions to be done before class*Textbook: 11-34, 11-37*Discussion/practice questions to be done in class*eClass Website: Cora HardwarePacketTextbook: 11-28, 11-33, 11-39*Recommended reading*CPA Handbook: CAS 265, 530 |
| **Session 9** **March 6**Quiz #4Data Analytics Part 1 Due TBD | **Developing a Risk Response for the Revenue Cycle****Learning Objectives:**1. Identify the accounts and the classes of transactions in the revenue cycle.
2. Assess inherent risk and fraud risk for the revenue cycle of different types of organizations.
3. Understand key controls for the revenue cycle and design and perform tests of controls
4. Design and perform substantive analytical procedures for the accounts in the revenue cycle.
5. Design and perform substantive tests for revenue accounts and assertions.
6. Design and perform substantive tests of details for accounts receivable.
7. Use critical thinking to select and evaluate the results of accounts receivable confirmations.
8. Use professional judgment to develop a risk-based audit strategy for revenue
 | Required readingChapter 12 -- Audit of the Revenue Cycle*Discussion/practice questions to be done before class*Textbook: 12-33, 12-34, 12-42, 12-47, 12-48 *Discussion/practice questions to be done in class*12-36, 12-43, 12-54Recommended readingCPA Handbook: CAS 240, 505, 540, 620, ASPE 3400, IFRS 15 |
| **Session 10****March 13** | ***Developing a Risk Response for Acquisition and Payment and Inventory and Distribution Cycles*****Learning Objectives:**1. Identify the accounts and the classes of transactions in the acquisition and payment cycle.
2. Assess inherent risk and fraud risk for the acquisition and payment cycle of different types of organizations.
3. Understand key controls and develop tests of controls for the acquisition and payment cycle.
4. Design substantive tests for accounts payable.
5. Identify the accounts and the classes of transactions in the inventory cycle.
6. Assess inherent risk and fraud risk for the inventory cycle of different types of organizations.
7. Understand key controls for the inventory cycle and design and perform tests of controls.
8. Apply analytical procedures to the accounts in the inventory cycle.
9. Design and perform physical observation audit tests for the inventory cycle.
10. Design and perform pricing and compilation audit tests for the inventory cycle.
11. Use professional judgment to develop a risk-based audit strategy for inventory.
 | *Required reading*Chapter 13 -- - Audit of the Acquisition and Payment CycleChapter 14 –Audit of the Inventory and Distribution Cycle *Discussion/practice questions to be done before class*eClass Website: Inventory Evidence worksheet and Inventory Cases Textbook: 13-26, 13-32, 13-35, 14-18, 14-21 *Discussion/practice questions to be done in class*Textobok: 13-34, 13-38 14-19, 14-32Recommended reading CPA Handbook : CAS 240, 501, 620, IAS 2, 16, 37, Section 3061 |
| **March 20 – No Class Due to Mid-Term Session** |
| **Session 11****March 27**Quiz #5Data Analytics Part 2 Due TBD | **Completing the Audit** **Learning Objectives:**1. Review and assess contingent liabilities, commitments, and contingent assets.
2. Review and assess confirmations from the client’s law firms (legal letters).
3. Conduct a post-balance sheet review for subsequent events.
4. Design and perform final analytical procedures.
5. Integrate audit evidence and evaluate overall audit results
6. Summarize misstatements and apply materiality to evaluate and resolve misstatements.
7. Evaluate appropriateness of the going concern assumption.
8. Explain the purpose of and describe management’s representation letter.
9. Perform engagement quality control review.
10. Analyze and summarize audit findings and report to audit committee and management.
 | Required readingChapter 18 – Completing the Audit *Discussion/practice questions to be done before class* eClass: Subsequent event activity, other questionsTextbook: 18-30, 18-32, 18-34 *Discussion/practice questions to be done in class* Textbook: 18-22, 18-26, 18-35Recommended readingCPA Handbook: CAS 220, 240, 250, 260, 450, 501, 520, 550, 560, 570, 580, 720, CSQC 1, Section 1540, 3290, IAS 7, 37  |
| **Session 12****April 3**  | ***Audit Reporting Decisions /Reviews and Compilations*****Learning Objectives:**1. Explain the auditor’s reporting responsibilities.
2. Specify the conditions required to issue the standard unqualified audit report.
3. Explain the auditor’s reporting responsibilities in relation to going concern.
4. Identify key audit matters that are required to be disclosed in an audit report.
5. Understand the relevance of the audit report date and when dual dating is appropriate.
6. Assess the circumstances of the audit, apply relevant criteria, and determine if conditions exist that require one of the following modifications to the audit report:
* Provide additional information.
* Issue a qualified audit opinion (and explain the required modifications).
* Issue an adverse opinion (and explain the required modifications).
* A disclaimer of opinion.
1. Understand the requirements for review engagements and how if differs from an audit
2. Understand the requirements for compilations engagements and discuss relevant standards
 | Required readingChapter 19 – Audit Reports on Financial StatementsChapter 20(pg651-668)- Other Assurance and Non Assurance Services *Discussion/practice questions to be done before class* eClass: Audit Report Exam Review QuestionsTextbook:19-32, 19-33, 20-31 *Discussion/practice questions to be done in class*Textbook: 19-26, 19-27,19-35*Recommended reading**CPA Handbook:* CSOA 5000, CSRE 2400, OSC 9200, CAS 560, 570, 600, 620, 700, 701, 705, 706, 710, 720, ISA 570, 700, 701  |
|  | **Final Examination****TBA** | During regularly scheduled final examination period,**April 8 -25*** **Will be held in the computer lab**
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**RELEVANT UNIVERSITY REGULATIONS**

**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>

 (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 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: Jan 20, 2025

Last date to add a course with permission of instructor: Jan 31, 2025

Last date to drop a course without receiving a grade: March 14, 2025

If you withdraw between March 15 and April 4, 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 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 (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. **Effective date: Dec 10, 2024**