

School of Administrative Studies, LA&PS, York University
2025 Fall Course Outline (Preliminary & subject to change)
AP/ADMS 3595 Intermediate Financial Accounting II

Course Information:

Section	Weekly Lecture Time	Instructors	Location
A	Online	Mary Li Zhi Ma mlizhiyk@yorku.ca	Online

Course Website:

EClass website: <https://eclass.yorku.ca/course/view.php?id=140258>

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 students without the necessary listed prerequisites. Any enquiries regarding prerequisites should be cleared prior to registration.

Pre-recorded Lectures & Office Hours:

Students can follow your own schedule to study the weekly lecture content but are strongly advised to follow the weekly course schedule on pages 4 and 5 of this course outline. Pre-recorded lecture videos will be posted at the Eclass course website. Students are expected to spend at least 15-20 hours every week on this course.

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

Required Textbook:

Intermediate Accounting, 14th Canadian Edition, Volume 2, by Donald E.Kieso, Jerry J. Weygandt, Terry D. Warfield, Irene M. Wiecek, and Bruce McConomy ©2022. John Wiley & Sons Canada Ltd.

Please note that WileyPLUS Access is necessary for students to do online assignments. The combined price options for both the textbook and WileyPLUS Access are as follows:

- WileyPLUS Access for 1 Semester (comes with e-textbook): \$98.95
- WileyPLUS Access (1 Semester) + Permanent E-copy of the textbook: \$119.95
- WileyPLUS Access (1 Semester) + Loose-leaf copy of the textbook: \$163.95

Using previous version of the textbook are not recommended.

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 the York

School of Administrative Studies, LA&PS, York University
2025 Fall Course Outline (Preliminary & subject to change)
AP/ADMS 3595 Intermediate Financial Accounting II

University library. You can access it by searching the title ***CPA Canada Standards and Guidance Collection*** in the Omni search box at the website <https://www.library.yorku.ca/web/>.

Course Description:

As the second intermediate financial accounting, 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. Specifically, this course focuses on liabilities, shareholder's equity and cashflow; and it includes (but not is not limited to) the following reporting and disclosure topics: current and non-financial liability, bond and other financial liabilities, lease, pension, shareholder's equity and earnings per share, statement of cashflows, income tax, accounting changes and errors, etc.

Students are personally responsible for ensuring that they satisfy the prerequisite for this course. 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	Due Date
Wiley Plus Online Quizzes (Best 4 out of 5, each 2%)	8%	See Course Schedule below
Mid-term Exam (3 Hours)	37%	Oct. 26, 6pm-9pm, 2025 (Sunday) Coverage: chapters 13,14,16,19,20
Group Case Assignment	15%	Due Nov. 30, 11:59pm, 2025 (Sunday)
Final Exam (3 Hours)	40%	TBD (in final exam period Dec.4-19) Coverage: non-midterm chapters for students who take midterm exam, and comprehensive for other students.

Wiley Plus Online Quizzes:

The on-line quizzes at WileyPlus.com will account for 8% of the overall course marks, with each of the 4 best quizzes worth 2%. Each quiz offers you a unique opportunity to test and help to improve your understanding of important chapters of course content, and your problem-solving skills. These quizzes are 70 to 100 minutes, closed-book, have 1-2 problem-solving question or exercise in each quiz. Once you start the quiz, you need to complete the quiz and submit your quiz results online. Students have one attempt, and the quiz can be completed at any point in the 24-hour quiz period. Prior approval must be obtained from the course director if you want to take the quiz at an alternative quiz window, and failure to complete a quiz will result in a grade of zero. Please make sure that you have studied the materials in advance and will only work on the quiz when you are ready to proceed.

School of Administrative Studies, LA&PS, York University
2025 Fall Course Outline (Preliminary & subject to change)
AP/ADMS 3595 Intermediate Financial Accounting II

There are 5 quizzes on WileyPlus.com in total but only the marks for the best 4 out of 5 quizzes will be counted for course marks. Students need to register and log into the specific class section, and this can be done by going to www.wileyplus.com and entering York University in the student search box and then selecting ADMS3595 and Section A. 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: B07721

Course URL: <https://learn.wileyplus.com/courses/185665>

Mid-term and Final Exam Coverage and Format:

Mid-term exam represents 37% of the overall course grade and final exam will be 40% of the overall marks. Both the Mid-term and final exam take three hours and are closed-book in-person exams. The Mid-term exam covers the textbook chapters 13, 14, 16, 19, 20, which are the content of the first five weeks as specified in the Course Schedule on pages 4 and 5. The Mid-term exam includes multiple choice questions, short-answer and problem-solving questions, and case questions. The regular final exam covers non-midterm chapters for students who have already written the Mid-term exam, and comprehensively covers all chapters for students who miss the mid-term exam. Deferred final exam are comprehensive and covers all chapters for any students according to school policy. Both regular and deferred final exams contain multiple choice questions and short-answer and problem-solving questions. Please look at the weekly course schedule for specific exam schedules for both mid-term and regular final exams. More details regarding this will be provided by the instructor in class.

Group Case Assignment:

The group case assignment accounts for 15% of the course mark and it should be done in groups of 4-6 students. Students should take initiation to form your own groups, but for students who have difficulties in forming groups, the instructor can help them at due course. This group case assignment has two components and is due on November 30, 2025 before 11:59pm via Turnitin at Eclass. The first component accounts 6% of the course mark and the second component of the group case assignment accounts for 9% of the course marks. More detailed guidelines will be provided in Eclass.

It is recommended that you work together with your team members, and that each student contributes properly to the group assignment; 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. Peer evaluation may be conducted when necessary, and normally if all other group members evaluate 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.

School of Administrative Studies, LA&PS, York University
2025 Fall Course Outline (Preliminary & subject to change)
AP/ADMS 3595 Intermediate Financial Accounting II

The written case reports for both components must be typed, single sided and 1.5 line-space with 1" margin and must be submitted in PDF format (MS word is not allowed because it mess up the formatting when submitting). The reports must include a cover page that outlines the names of all group members, their student IDs and section numbers. Late assignment submission will lose 20% per day.

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, and students are not permitted to use generative artificial intelligence (AI). The punishment and consequence can be severe if a student commits academic plagiarism. Please refer to Academic Honesty section on Page 6 of this course outline for links to the senate policy and other resources about Academic Honesty.

Weekly Course Schedule – ADMS 3595 (2025 Fall)

Week	Date	Textbook Chapter	Topics	Self-Practice Questions	Due Date
1	Sept. 8-14	14	Long Term Financial Liabilities	E14.4, 7, 12, 13, 20, 22, 23, 24, 25, 26, 27; P14.13, 16, 17, 18; IC 14.1	
2	Sept. 15-21	20; Appendix 20A	Leases	E20.1, 3, 10, 13, 14, 17, 18, 19, 20; P20.19, 20; CA 20-1	Quiz 1 –Sept. 21 Ch 14
Sept. 16		Last date to add a course without permission of instructor			
3	Sept. 22-28	16; Appendix 16B	Complex Financial Instruments	E16.4, 6, 7, 8, 9, 11, 19, 20; P16.8, 9, 10 share-based compensation only.	
4	Sept. 29-Oct. 5	13	Non Financial & Current Liabilities	E13.1, 2, 3, 15, 16, 21, 24; P13.1, 7, 8, 9, 15; CA 13.1	Quiz 2 –Oct. 5 Ch 20
5	Oct. 6-10	19; Appendix 19A	Pension and other employee future benefits	E19.1, 3, 4, 5, 7, 8, 9, 11, 19, 20; P19.10, 11, 12; IC 19.1	Quiz 3 –Oct. 19 Ch 16 & Ch 13
Oct. 11-17 <i>Reading Week – No Class</i>					
6	Oct. 20-25	17	Earnings Per Share	E17. 2, 5, 6, 10, 16, 17, 18; P17.12, 13; IC 17.1;	
	Oct. 26 (Sunday)	Mid-term Exam (Chapters 13, 14, 16, 19, 20) 6:00 pm – 9:00 pm (3 hours)			
7	Oct. 27-Nov. 2	18; Appendix 18A	Income Taxes	E18.3, 6, 7, 8, 9, 10, 13, 17, 26, 27, 30; P18.6, 7; IC 18.1	
Nov. 4		Last day to drop a course without receiving a grade			
8	Nov. 3-9	22	Statement of Cash Flow	E22. 2, 11, 12, 13, 17; P 22.3, 5, 13	Quiz 4 – Nov.9 Ch 18
9	Nov. 10-16	15; Appendix 15A; Appendix 15B	Shareholder's Equity	E15.2, 6, 11, 18, 19, 20; P15.12, 13; IC 15.1	Quiz 5 –Nov.16 Ch 22
10	Nov. 17-23	21; Appendix 21A	Accounting Changes and Error Analysis	E21. 2, 5, 6, 11, 16, 18, 23; P21.6, 7; IC 21.2	
11	Nov. 24-29	23	Other Measurements and Disclosure Issues	BE23.13, 14; E.23.5, 7, 8; P23.1, 4, 11	

School of Administrative Studies, LA&PS, York University
2025 Fall Course Outline (Preliminary & subject to change)
AP/ADMS 3595 Intermediate Financial Accounting II

		Review	
	Nov. 30 (Sunday)	Group Case Assignment due at 11:59 pm (Submit through Eclass designated link)	
	Dec 4-19	Regular Final Exam (non-midterm chapters for students who take midterm exam and comprehensive for other students): 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.

Tutorial schedules:

This course has 6 sessions of structured tutorials (See Schedule below), and the specific questions covered by the tutorial is chosen by the tutor. All these sessions will be held online via Zoom. The Zoom link for tutorials will be announced on the Eclass course website when available.

Sept. 20 (SAT)	11am-1pm	Ch 14 questions
Sept. 27 (SAT)	11am-1pm	Ch 20 questions
Oct. 4 (SAT)	11am-1pm	Ch 13 & Ch16 questions
Nov. 8 (SAT)	11am-1pm	Ch 18 questions
Nov. 15 (SAT)	11am-1pm	Ch 22 questions
Nov. 22 (SAT)	11am-1pm	Ch 15 & Ch 21 questions

IMPORTANT YORK UNIVERSITY POLICY – MUST READ!!!

Absence from Midterm Exam: 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.

Absence from Regular Final Exam: Students who miss the regular final exam could apply to take the deferred final exam within one week from the date of your regular final exam, but please note that **the coverage of the deferred final exam is cumulative and includes all chapters for any students according to the school policy.** Deferred standing may be granted to students who are unable to write their regular final exam 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/>, then download, scan and email your DSA form along with any required supporting documentation to the main office of the School of Administrative Studies at apsas@yorku.ca (DSA Form is downloadable at http://www.registrar.yorku.ca/pdf/deferred_standing_agreement.pdf). Please

School of Administrative Studies, LA&PS, York University
2025 Fall Course Outline (Preliminary & subject to change)
AP/ADMS 3595 Intermediate Financial Accounting II

note that you must submit your DSA form **within one week from the date of your final exam** and please do not forget to add your ticket number to the DSA form. Your instructors are not responsible for administering deferred exam and so please do not e-mail instructors about this matter. These requests will be considered on their merits and you can check the school's decision about your request by logging into the web link <https://sas-app.laps.yorku.ca/>. Please note that no individualized communication about your request will be sent by the School to students by emails or letters. Students with approved DSA will be able to write their deferred examination during the school's deferred examination period, possibly at the beginning of winter 2025.

Academic Honesty: Breaches of the Senate Policy on Academic Honesty is serious matters and may have severe consequences. 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. 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/>.

Generative Artificial Intelligence (GenAI): Students are not permitted to use generative artificial intelligence (AI) in this course. Submitting any work created (in whole or part) through the use of generative AI tools will be considered a violation of York University's Senate Policy on Academic Conduct. Using AI apps such as ChatGPT, GPT-3, DALL-E, translation software among others to complete academic work without your instructor's knowledge or permission, is a breach of academic honesty. For more information, please review AI Technology & Academic Integrity: Information for Students at <https://www.yorku.ca/unit/vpacad/academic-integrity/ai-technology-academic-integrity/>. If you're not sure whether using an AI app for your academic work is acceptable, it is recommended that you:

- Carefully review the guidelines for your assessments
- Check for any messages from your instructor on eClass
- Ask your instructor or TA if they are permitting the use of these tools

Turnitin: To promote academic integrity in this course, students will be normally required to submit their written assignments to Turnitin (via the course 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](https://turnitin.com).

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

School of Administrative Studies, LA&PS, York University
2025 Fall Course Outline (Preliminary & subject to change)
AP/ADMS 3595 Intermediate Financial Accounting II

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 at <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 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 <https://registrar.yorku.ca/enrol/dates/2025-2026/fall-winter>

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

School of Administrative Studies, LA&PS, York University
2025 Fall Course Outline (Preliminary & subject to change)
AP/ADMS 3595 Intermediate Financial Accounting II

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.