

Intermediate Accounting II

AP/ADMS 3595
SECTION M, O & P
WINTER 2026

Course Information

Course Instructor: Timothy Ng
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Phone: -
Office Hours & Location: TBD

Course Time & Days:
Section M – 14:30 (Friday)
Section O – 16:00 (Thursday)
Section P – ONCA
Class Location:
Section M – DB0010
Section O – SC303
Course eClass site: TBD

Tutorials, Labs and TA Contact Information
TBD

Land Acknowledgment

York University recognizes that many Indigenous Nations have longstanding relationships with the territories upon which York University campuses are located that precede the establishment of York University. York University acknowledges its presence on the traditional territory of many Indigenous Nations. The area known as Tkaronto has been care taken by the Anishinabek Nation, the Haudenosaunee Confederacy, and the Huron-Wendat. It is now home to many First Nation, Inuit, and Métis communities. We acknowledge the current treaty holders, the Mississauga of the Credit First Nation. This territory is subject of the Dish with One Spoon Wampum Belt Covenant, an agreement to peaceably share and care for the Great Lakes region ([LA&PS Land Acknowledgement](#)).

Course Overview

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.

Specifically, this course is the second intermediate financial accounting course designed for the undergraduate accounting major and will emphasize the financial accounting theory, rules, and procedures related to liabilities and stockholders' equity. In addition, specialized reporting and disclosure issues related to investments, dilutive securities, derivative securities, earnings per share, employee benefits, leases, income taxes, cash flows, accounting changes & correction of errors, and disclosure issues will also be focused.

The course will provide historical and theoretical perspectives to enable the student to critically evaluate current accounting and reporting techniques from the user's standpoint. The assignments of readings, exercises, problems, research and financial analysis questions, and cases should provide an appreciation for the development of current accounting and financial reporting concepts and techniques.

Pre-Requisites:

The prerequisite is AP/ADMS 3585 3.0. Those students with outstanding deferred exams in the prerequisite course may not enrol in this course.

Students are personally responsible for ensuring that they have the necessary prerequisite. The School of Administrative Studies reserves the right to de-enrol any student when it is determined that a student has requested a course without having the necessary listed prerequisites. The School will not be responsible for refunds resulting from students being dropped from a course due to a lack of a prerequisite.

Course Learning Objectives

By the end of this course, students will be able to:

master the technical knowledge of the liabilities and shareholders' equity side of the financial statements, students should also

1. Understand the importance of ethics in the accounting profession and realize potential conflicts of interest that one may encounter in the profession.
2. Begin to learn how to see the inter-relationship between accounting issues, analyse them, and integrate the findings to draw reasonable conclusions.
3. Begin to learn the basics of case writing and communicate effectively.
4. Understand the importance of teamwork and learn how to develop work plans and resolve conflicts.

Course Organization

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The course will provide historical and theoretical perspectives to enable the student to critically evaluate current accounting and reporting techniques from the user's standpoint. The assignments of readings, exercises, problems, research and financial analysis questions, and cases should provide an appreciation for the development of current accounting and financial reporting concepts and techniques.

The students in this course are expected to achieve the following learning objectives through the completion of various assignments required for the course:

1. Technical Competencies in Financial Reporting that include the role of financial reporting, the application of reporting frameworks, the reporting of routine and non-routine transactions in different circumstances, and an understanding of the role of internal control, tax, and finance in financial reporting. Relevant Course Activities:

Quizzes, Midterm and Cumulative Final Examinations, the Class Discussion of Ungraded Homework Questions, Additional Sample Questions, Additional Illustrations, and Class Discussions of Accounting Theories/Concepts behind Accounting Numbers.

2. Competencies in Professional and Ethical Behaviour that include their ability to act with honesty, integrity, credibility, self-confidence, and independence, while coping with ambiguity, conflicts of interest, and the need to protect the public interest. Relevant Course Activities: Group-Based Case Project.
3. Competencies in Problem-Solving and Decision-Making that include their strong analytical and problem-solving skills and their capacity for innovative and integrative thought, as well as their ability to both connect and dissect “parts” and “whole,” identify and manage priorities, and adopt a broad view to arrive at a recommended solution. Relevant Course Activities: Quizzes, Group-Based Case Project, Midterm and Cumulative Final Examinations, Ungraded Homework Questions, Additional Sample Questions, and Additional Illustrations.
4. Competencies in Communication (both written and oral) that include their ability to communicate effectively through listening, understanding, speaking, and writing with clarity, and through the art of persuasion and negotiation. Relevant Course Activities: Group-Based Case Project, Midterm and Cumulative Final Examinations, Active Participation in Class Discussions of Ungraded Homework Questions, Additional Sample Questions, Additional Illustrations, and Active Participation in Class Discussions of Accounting Theories/Concepts behind Accounting Numbers.
5. Competencies in Self-Management that include their ability to manage their own performance, solicit feedback from others, reflect and act upon it to improve behavior, as well as recognize their limits and seek advice when needed. Relevant Course Activities: Annual Report Assignments that will require students to Analyze Real World Companies’ Financial Statements and Group-Based Case Project.
6. Competencies in Teamwork and Leadership that include their ability to work within, build, and lead teams. Relevant Course Activities: Group-Based Case Project.
7. Competencies in Interpreting Financial Reporting Results for Stakeholders (external or internal). Relevant Course Activities: Group-Based Case Project.

Instructor Office Hours and Communication Guidelines

Email : timkhng@yorku.ca

Office Hours & Location: TBD

Required Course Materials

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

Do not use previous editions except for some homework questions.

Supplementary Materials (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/>.

Technical Requirements

Several platforms will be used in this course (e.g., eClass, Zoom, etc.) where students will interact with the course materials, the course director/TA, as well as with each other.

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

- [Student Guide to eClass](#)
- [Zoom@YorkU Best Practices](#)
- [Zoom@YorkU User Reference Guide](#)
- [eLearning Getting Started \(LA&PS eServices\)](#)
- [Student Guide to Remote and Online Learning](#)

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

Course Evaluations

Assessment	Due Date	Weight %	Course Learning Outcome
WileyPLUS Quizzes	See Course Schedule below.	10%	1,2
Group-based Term Project	Mar 30 (Mon) at 11:59pm	20%	1,2,3,4
Mid Term Exam (In-person at Keele Campus)	Feb 22 nd (Sun) from 6pm to 9pm Coverage : Chapters & Appendices 13, 14, 16, 19 & 20 (Week 1 to Week 5)	30%	1,2,3
Final Exam (In-person at Keele Campus)	TBD (in final exam period) Coverage: non-midterm chapters for students who have taken midterm exam, and comprehensive for other students.	40%	1,2,3
		100%	

Assessment Descriptions

Wiley Plus Online Quizzes:

The on-line quizzes at WileyPlus.com will account for 10% of the overall marks for the course, with each of the 5 best quizzes worth 2%. Each quiz offers you a unique opportunity to test and help to improve your understanding of and your problem-solving skills for important course content and chapters. These quizzes are 70 to 100 minutes, and closed-book, with 1-4 problem-solving and/or MCQs in each quiz. Once you get started on the quiz, you will 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. There is a total of 6 quizzes on WileyPlus.com but only the marks for the best 5 out of 6 quizzes will be counted for course marks. Students need to register and log into the specific class section, the flyers about how you can get access to your course section will be posted in eClass.

Group-based Term Project:

The group assignment will account for 20% of the total marks. The class will be divided into groups of 4-6 students based on the active enrolment at that time. 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 **Mar 30 (Mon)** before 11:59pm via Turnitin at Eclass. The first component accounts for 8% of the course mark and the second component of the group case assignment accounts for 12% of the course marks. More detailed guidelines will be provided in Eclass. Only one submission per group, hence each group needs to designate **ONE** group member to submit your group report. We do not accept submission via Email, and only the first submission will be marked.

Peer evaluation may be conducted to ensure all members contribute equally to the assignment. Therefore, it is strongly recommended that you study together with your team members, and that each student contributes to the group assignment.

The written reports 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.

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 15 of this course outline for links to the senate policy and other resources about Academic Honesty.

Midterm exam and Final exam

Mid-term exam represents 30% of the overall course grade and final exam will be 40% of the overall marks. Both the mid-term exam and final exam take three hours and are closed-book in-person exams. The mid-term exam covers the textbook Chapters & Appendices 13, 14, 16, 19 & 20, which are the content of the first five weeks as specified in the Course Schedule. The mid-term exam includes multiple choice questions, short-answer and problem-solving questions, and case questions. The final exam covers non-midterm chapters for students who wrote the mid-term exam, and comprehensively covers all chapters for students who missed the mid-term exam. Both regular and deferred final exams contain multiple choice questions, short-answer, problem-solving questions and case 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.

The final examination is scheduled during York's final examination period. Once set by the Registrar, the date, time and location of the final examination will be announced on the York University website at www.yorku.ca (click 'current students').

There are **no make-up exams or alternate sittings of the midterms**. If you are unable to attend because of illness, you may transfer the weight of the midterm to the final examination. One caution – if you are ill and it is affecting your performance, do not write an exam; instead, go to a medical clinic and request a signed Attending Physicians Statement (APS). Please see Appendix A: Administrative Information for further details. **Under no circumstances is the result of an examination changed once it is written.**

How to Submit Assessments

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.

Late Work Policy

Group-based Term Project: Late assignment submission will lose 20% per day.

Online Quizzes (WileyPLUS) :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.

Missed Tests and Exams

There are **no make-up exams or alternate sittings of the midterms**. If you are unable to attend because of illness, you may transfer the weight of the midterm to the final examination. One caution – if you are ill and it is affecting your performance, do not write an exam; instead, go to a medical clinic and request a signed Attending Physicians Statement (APS). **Under no circumstances is the result of an examination changed once it is written.**

How to Use Citations in this Course

Resources to help with citations:

- [I need to cite and reference, Learning Commons](#)
- [Drop-in Research Support](#), YorkU Libraries
- [Writing Centre](#)
- [SPARK Student Papers & Academic Research Kit](#)

Grading

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

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

Course Schedule

Important Dates

Explore the York University [Academic Calendar](#) to find a list of important dates, such as class start/end dates, drop deadlines, holidays and more.

Weekly Course Schedule

Week	Readings and Activities	Assessment Due Dates	Learning Outcomes
Week 1 Jan 5 – Jan 11	Ch14 : Long-term Financial Liabilities E14.4, 7, 12, 13, 20, 22, 23, 24, 25, 26, 27; P14.13, 16, 17, 18; IC 14.1		1,2,3
Week 2 Jan 12 – Jan 18	Ch 20 and 20A : Leases E20.1, 3, 10, 13, 14, 17, 18, 19, 20; P20.19, 20; CA 20-1	Quiz 1 – Jan 18 (Ch 14) Submission through WileyPLUS is required.	1,2,3
Week 3 Jan 19 – Jan 25	Ch 16, and 16B : Complex Financial Instruments E16.4, 6, 7, 8, 9, 11, 19, 20; P16.8, 9, 10 share-based compensation only.		1,2,3
Week 4 Jan 26 – Feb 01	Ch 13 : Non Financial & Current Liabilities E13.1, 2, 3, 15, 16, 21, 24; P13.1, 7, 8, 9, 15; CA 13.1	Quiz 2 – Feb 01 (Ch 20) Submission through WileyPLUS is required.	1,2,3

Week	Readings and Activities	Assessment Due Dates	Learning Outcomes
Week 5 Feb 02 - Feb 08	Ch 19 and 19A : Pensions and Other Post-Employment Benefits E19.1, 3, 4, 5, 7, 8, 9, 11, 19, 20; P19.10, 11, 12; IC 19.1	Quiz 3 – Feb 08 (Ch 16, 16B, 19 and 19A) Submission through WileyPLUS is required.	1,2,3
Week 6 Feb 09 - Feb 13	Ch 17: Earnings Per Share E17. 2, 5, 6, 10, 16, 17, 18; P17.12, 13; IC 17.1;		1,2,3
Reading Week Feb 14 to Feb 20	No class		
Mid-term	Feb 22nd (Sun), 6pm to 9pm In-person Exam at Keele Campus Midterm (Chapters 13, 14, 16,16B, 19, 19A, 20, 20A)		1,2,3
Week 7 Feb 23 – Mar 01	Ch18 and 18A : Income Taxes E18.3, 6, 7, 8, 9, 10, 13, 17, 26, 27, 30; P18.6, 7; IC 18.1		1,2,3
Week 8 Mar 02 – Mar 08	Ch 22: Statement of Cash Flow E22. 2, 11, 12, 13, 17; P 22.3, 5, 13	Quiz 4 – Mar 08 (Ch18 and 18A) Submission through WileyPLUS is required.	1,2,3

Week	Readings and Activities	Assessment Due Dates	Learning Outcomes
Week 9 Mar 09 – Mar 15	Ch 15, 15A and 15B: Shareholder's Equity E15.2, 6, 11, 18, 19, 20; P15.12, 13; IC 15.1	Quiz 5 – Mar 15 (Ch22) Submission through WileyPLUS is required.	1,2,3
Week 10 Mar 16 – Mar 22	Ch 21 and 21A : Accounting Changes and Error Analysis E21. 2, 5, 6, 11, 16, 18, 23; P21.6, 7; IC 21.2		1,2,3
Week 11 Mar 23 – Mar 29	Ch 23: Other Measurements and Disclosure Issues BE23.13, 14; E.23.5, 7, 8; P23.1, 4, 11		1,2,3
Mar 30 (Mon)	Group Case Assignment due at 11:59pm (Submit through the designated link in eClass)		
Week 12 Mar 30 – Apr 05	Review	Quiz 6 – Apr 05 (Ch21 and Ch23) Submission through WileyPLUS is required.	1,2,3,4
Final Exam Apr 8 – Apr 24	Final Exam (Regular or Comprehensive): 3 hours		

Course Policies

Please review the course policies in this section. All students are expected to familiarize themselves with the following information:

- [Student Rights & Responsibilities](#)
- [Academic Accommodation for Students with Disabilities](#)

Absence from Midterm Exam:

There are no make-up exams or alternate sittings for the midterm exam. With a documented excused absence, you may transfer the weight of the midterm 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 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 Summer 2026.

Academic Integrity

Academic integrity is a fundamental and important value of York University. To maintain a fair and honest learning environment, you are responsible for understanding and upholding academic integrity in all courses and academic activities. You are encouraged to connect with reliable [on-campus resources](#) that support your coursework and academic honesty. To better understand the serious consequences of breaching academic honesty policies, familiarize yourself with the [Senate Policy on Academic Conduct](#). You can learn more about upholding academic integrity in your courses by exploring [Guiding Principles for LA&PS](#) and [Academic Integrity for Students](#).

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 considered to be a breach of academic honesty. For more information, please review [AI Technology & Academic Integrity: Information for Students](#).

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 normally be required to submit their written assignments to Turnitin (via the course's eClass site) for a review of textual similarities 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. York students may opt out of using Turnitin. If you wish to opt out, you should contact your instructor as soon as possible.

Accessibility

York University is committed to creating a learning environment which provides equal opportunity to all members of its community. If you anticipate or experience any barriers to learning in this course, please discuss your concerns with your instructor as early as possible. For students with disabilities, contact [Student Accessibility Services](#) to coordinate academic accommodations and services. Accommodations will be communicated to Course Directors through a Letter of Accommodation (LOA). Accommodations for tests/exams normally require three (3) weeks (or 21 days) before the scheduled test/exam to arrange.

Religious Observance Accommodation

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

Intellectual Property

Course materials are designed for use as part of this particular course at York University and are the intellectual property of the instructor unless otherwise stated. Third-party copyrighted materials (such as book chapters, journal articles, music, videos, etc.) have either been licensed for use in this course or fall under an exception or limitation in Canadian copyright law. Students may not publish, post on an Internet site, sell, or otherwise distribute any course materials or work without the instructor's express permission. Course materials should only be used by students enrolled in this course.

Copying this material for distribution (e.g., uploading material to a commercial third-party website) may lead to a charge of misconduct according to York's [Code of Student Rights and Responsibilities](#), the [Senate Policy on Academic Conduct](#), and/or legal consequences for copyright violations.

Student Support and Resources

York University offers a wide range of student supports resources and services, including everything from writing workshops and peer mentorship to wellness support and career guidance. Explore the links below to access these on-campus resources:

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

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