

Intermediate Financial Accounting II

AP/ADMS 3595 2026 Fall (Preliminary)

Course Information

Office Hours & Location: By email appointment.

Section	Day & Time	Location	Instructor and Email	Start Date
A	Weekly online	Online	Mary Li Zhi Ma mlizhiyk@yorku.ca	September 9, 2026

Course eClass Websites: <https://eclass.yorku.ca/course/view.php?id=161610>

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 Mississaugas 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 online course is the second intermediate financial accounting course, and it focuses on varied topics about liabilities and stockholders' equity. Specifically, it includes (but 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. In conjunction with AP/ADMS 3585 3.0, this course helps students to develop thorough knowledge and understanding of GAAP and financial statement analytical skills.

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. The School of Administrative Studies (School hereafter) reserves the right to de-enroll any students without the necessary listed prerequisites. Any enquiries regarding prerequisites should be cleared prior to registration. 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. In addition, 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. Learn how to see the inter-relationship between accounting issues, analyse them, and integrate the findings to draw reasonable conclusions.
3. 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

Please note that this course is delivered online. Pre-recorded lecture videos will be posted at the Eclass course website and all students have access to identical course materials at the common eClass website. Students can follow your own pace to study the weekly lecture content but are strongly advised to follow the weekly course schedule on pages 9-11 of this course outline. Students are expected to spend at least 15-20 hours every week on this course. Students are expected to read the chapter of

the textbook, watch the online pre-recorded lecture videos, practice the weekly self-practice questions on the weekly course schedule each week and do the scheduled Quizzes at the WileyPlus website.

Instructor Office Hours and Communication Guidelines

By appointment only. Please email your section's instructor to set up an appointment for course related questions.

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

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

We will cover every chapter in the textbook, so it is not possible to complete the course without the textbook. **Do not use previous editions.**

Optional Course Materials

CPA Canada Handbook – Accounting, included in the Accounting Section of CPA Canada Standards and Guidance Collection (CPACHB), available through eResources at the 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 <https://www.library.yorku.ca/web/>.

Technical Requirements

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

Need technical help? Check out the following helpful links for information resources and support:

- [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](#) webpage or write to askit@yorku.ca.

Course Evaluations

Course Evaluation Chart

Assessment	Due Date	Weight %	Course learning Outcome
WileyPlus Online Quizzes (Best 4 out of 5, each 2.5%)	See weekly schedule for due dates	10%	Liabilities, lease, pension, shareholder's equity and EPS, statement of cashflows, income tax, accounting changes and errors, etc.
Mid-term Exam (3 Hours)	Oct. 31, 6pm-9pm, 2026 (Saturday)	35%	Bond and other LT financial liabilities, current and non-financial liability, lease, complex financial instruments, pension (chapters 13,14,16,19,20)
Group Case Assignment		15%	Case-based learning using a case of real-life corporation
Final Exam (3 Hours)	In person during final exam period	40%	Only non-midterm coverage for students who have taken midterm exam, and cumulative assessment for all chapters for other students

Assessment	Due Date	Weight %	Course learning Outcome
		100%	

Assessment Descriptions

Group Case Assignment (15%)

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 at due course. This group case assignment has two components and is due on November 29, 2026 before 11:59pm via Turnitin at Eclass. The first component accounts for 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.

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 messes 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 6 of this course outline for links to the senate policy and other resources about Academic Honesty.

Late Work Policy

Late group assignment submission will lose 20% per day. MISSED ASSIGNMENTS CANNOT BE MADE UP NOR CAN THEIR WEIGHT BE TRANSFERRED TO OTHER COMPONENTS OF THE COURSE. Failure to submit assignments will result in a grade

of zero.

Wiley Plus Online Quizzes (10%)

There are a series of 5 sets of closed-book quizzes on WileyPlus.com in total (see weekly schedule below for due dates), and each set of quizzes includes Quiz A, which are multiple-choice (MC) questions, and Quiz B, which are problem-solving questions. The best 4 out of 5 sets of quizzes will be used to calculate your final marks, which means each set of the 4 quizzes is worth 2.5%, with Quiz A 1% and Quiz B 1.5%. Quiz A is 20-30 minutes and has 10-15 MC questions in each quiz. Quiz B is 70-120 minutes, and includes 1-2 problem-solving questions or exercises. The full mark of each quiz is 100. Once you start a quiz, you need to complete the quiz and submit your quiz results online. Students have ONE attempt, and the set of quizzes can be completed at any point in the 72-hour quiz window. If you want to take the quiz at an alternative quiz window, prior approval must be obtained from the course director before the regular quiz window is ended. Failure to complete a quiz will result in a grade of zero. The weighting for missed quizzes cannot be transferred to any other assessment. Please make sure that you have studied the materials in advance and will only work on the quiz when you are ready to proceed.

Because the quizzes are on WileyPlus.com, 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 and the course URL:

Course ID for Section A at WileyPlus: C82355

Course URL: <https://learn.wileyplus.com/courses/209125>

Midterm Exam and Final Exams

MID-TERM AND FINAL EXAM COVERAGE AND FORMAT

Mid-term exam represents 35% 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 9-11. 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.

IMPORTANT EXAM INFORMATION – MUST READ!!!

- 1) There are no practice and sample exams for the midterm and final because exam format and questions changes over time and previous exams may be misleading. However, self-practice practice problems, quiz problems, problems on textbook and lecture notes, etc., provide excellent sample exam questions.
- 2) Midterm exam results and assignment/case grades normally will be returned in one to two weeks after submission.
- 3) Under no circumstances is the result of an examination changed once it is written.
- 4) Final course grades are released by the Registrar and not by the instructor.
- 5) The course instructor reserves the right to adjust grades either up or down such that distributions conform to York University requirements.

MISSED MIDTERM EXAM

Authorized absences (Medical)

Students who miss the midterm examination must contact their instructor within 24 hours to provide an explanation for their absence. Once approved, the weighting of the midterm will be transferred to the final exam.

Authorized absences (Religious)

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

Authorized absences (Compassionate)

- 1) These should be cleared with your instructor well ahead of the scheduled exam.
- 2) In all cases, whether it be wedding, bereavement or other compassionate grounds, your instructor will want to see some format of written documentation supporting the existence of the event.

For all types of authorized absences at midterm exam, the weighting of the midterm will be transferred to final exam. **There is no “make-up” midterm.**

MISSED REGULAR FINAL EXAM

Please note that a new system has been implemented to facilitate the processing of Deferred Standing Agreement Forms. In order to request a deferral of your final exam, the following steps are required:

- 1) Download the DSA form from the Registrar's Office web site, complete it with all of your data and attach the documentation to support your request, keep these paper forms and documents with you;
- 2) Access the School's DSA system by clicking on the link Deferred Request System (<https://www.yorku.ca/laps/sas/academic-resources/deferred-exam-requests/>). Look for "Status of Deferred Exam Requests" and login using your Passport York ID and password and complete the online form;
- 3) Once you have completed the online form, a ticket number will be issued, please copy that number to the top right corner of the paper version of the DSA form that you have already completed in step 1);
- 4) Submit supporting documentation (i.e. attending physician's statement (APS) if applicable) as instructed on the DSA system within **five (5) business days** from the date of your missed final examination;
- 5) Check the status of your request in the School of Administrative Studies DSA system. Once approved, make sure to take proper note of the details of the deferred exam;
- 6) 48 hours before the scheduled deferred exam, check the School of Administrative Studies DSA system to confirm the details of your deferred exam. We also encourage you to check the DSA system again on the day of your exam for any last-minute changes.

Deferred final exams will be scheduled in early Winter 2027.

How to Use Citations in This Course

Resources to help with citations:

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

Grading

The grading scheme for this course confirms 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	40–49	Marginally Failing
F	0	0–39	Failing

Course Schedule

Important Dates

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

Weekly Course Schedule

Week	Date	Textbook Chapter	Topics	Self-Practice Questions	Due Date
1	Sept. 9-13	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. 14-20	20; Appendix 20A	Leases	E20.1, 3, 10, 13, 14, 17, 18, 19, 20; P20.19, 20; CA 20-1	Quiz 1 –Sept. 20 Ch 14
Sept. 22		Last date to add a course without permission of instructor			
3	Sept. 21-27	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. 28-Oct. 4	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. 4 Ch 20
5	Oct. 5-9	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. 18 Ch 16 & Ch 13
Oct. 10-16 Reading Week – No Class					
6	Oct. 19-25	17	Earnings Per Share	E17. 2, 5, 6, 10, 16, 17, 18; P17.12, 13; IC 17.1;	
7	Oct. 31 (Saturday)	Mid-term Exam (Chapters 13, 14, 16, 19, 20) 6:00 pm – 9:00 pm (3 hours)			
8	Oct. 26-Nov. 1	18; Appendix 18A	Income Taxes	E18.3, 6, 7, 8, 9, 10, 13, 17, 26, 27, 30; P18.6, 7; IC 18.1	
Nov. 10		Last day to drop a course without receiving a grade			
9	Nov. 2-8	22	Statement of Cash Flow	E22. 2, 11, 12, 13, 17; P 22.3, 5, 13	Quiz 4 – Nov. 8 Ch 18
10	Nov. 9-15	15; Appendix 15A & 15B	Shareholder's Equity	E15.2, 6, 11, 18, 19, 20; P15.12, 13; IC 15.1	Quiz 5 – Nov.15 Ch 22
11	Nov. 16-22	21; Appendix 21A	Accounting Changes and Error Analysis	E21. 2, 5, 6, 11, 16, 18, 23; P21.6, 7; IC 21.2	
12	Nov. 23-29	23	Other Measurements and Disclosure Issues	BE23.13, 14; E.23.5, 7, 8; P23.1, 4, 11	
	Nov. 29 (Sunday)	Group Case Assignment due at 11:59 pm (Submit through Eclass designated link)			

	Dec 10-23	Regular Final Exam (non-midterm chapters for students who take midterm exam and comprehensive for other students): 3 Hours (TBD)
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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.
- Changes to this schedule, if any, will be broadcasted through eClass announcements.

Tutorial Schedule

This course has 6 sessions of structured tutorials (See details 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. 19 (SAT)	7pm-9pm	Ch 14 questions
Sept. 26 (SAT)	7pm-9pm	Ch 20 questions
Oct. 3 (SAT)	7pm-9pm	Ch 13 & Ch16 questions
Nov. 7 (SAT)	7pm-9pm	Ch 18 questions
Nov. 14 (SAT)	7pm-9pm	Ch 22 questions
Nov. 21 (SAT)	7pm-9pm	Ch 15 & Ch 21 questions

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](#)

Academic Integrity and Conduct

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 [SPARK: Academic Integrity Module](#), [LA&PS Academic Honesty](#) 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 Microsoft Copilot, ChatGPT, DALL-E, translation software among others to complete academic work **without your instructor's knowledge or permission**, is considered a breach under York's Academic Conduct Policy. 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, you will normally be required to submit your written assignments to Turnitin (on the course's eClass site) for a review of textual similarities and the detection of possible plagiarism. In doing so, you are allowing your 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. To learn more, please visit [Accommodated Exam/Test Scheduling](#).

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 days of religious significance](#). Should any of the dates specified in this syllabus for course assignments, tests, or deadlines conflict with a date of religious significance, please contact the instructor not less than two (2) weeks (or 14 days) prior to the date for which accommodation is sought. If the requested accommodation is for an exam or falls within the formal examination periods, you must complete and submit a [Religious Accommodation Agreement \(PDF\)](#) at least three (3) weeks (or 21 days) before the start of the exam period.

Academic Consideration for Missed Course Work

This policy applies to course assessments worth 20% or less of your overall course grade and does not apply to exams held during the final examination period. Students may self-declare two (2) 7-day consideration periods each 12-week term and one (1) 7-day consideration period per six-week term. An Attending Physician's Statement (APS) is not required for these self-declared absences. However, an instructor may request a signed APS for the final examination period, coursework worth more than 20% of the course grade and missed work outside of the self-declared academic consideration period(s).

Students can submit their self-declaration(s) for academic consideration [using eClass](#). Students are then responsible for contacting the instructor no later than two (2) business days after the end of the consideration period(s) to arrange details of any accommodation for missed coursework. If you do not do this, you may get a zero (0) on the missed work. Where courses have built-in accommodations already established, the instructor may decline providing additional accommodations under this policy. For further details, please review the [Policy on Academic Consideration for Missed Course Work](#).

Final Examination Identification Policy

For final exams in this course, you must present a valid York University official photo identification card ([YU-card](#)) to verify your identity. Also, you will need to sign the exam's attendance roster. Learn more about preparing for your exams by reviewing York's Policies on [Conduct of Examinations](#) as well as the Registrar's Office [Examination Tip Sheet](#).

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 personal wellness and academic success.
- [Peer-Assisted Study Sessions \(PASS\) Program](#) provides free study sessions where students collaborate and enhance their understanding of course content in select courses.
- [Student Numeracy Assistance Centre at Keele \(SNACK\)](#) supports students in courses involving math, statistics, coding 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](#) offers workshops, resources and tips on learning-related topics like time management, note-taking, studying and exam prep.

- [Learning Commons](#) links to supports for writing, learning skills, career development, exam preparation and other learning-related resources.
- [Roadmap to Student Success](#) is a collection of timely and targeted resources to help students achieve academic, personal and professional success at different stages of their university journey.
- [Office of Student Community Relations \(OSCR\)](#) is responsible for administering the [Code of Student Rights & Responsibilities](#) and provides critical incident and conflict resolution support.
- [Peer Mentorship](#) helps students transition through their first year by connecting them with upper-year students. The mentors can help students 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](#).