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Intermediate Financial Accounting I[1]

ADMS3585 SECTION M&O
WINTER 2027

Course Information

Course Instructor: Taslima Nasreen
E-mail: nasreenr@yorku.ca
Phone: email preferred
Office Hours & Location: Thu 4 to 5 pm (via Zoom meeting)

Course Time & Days: Sec M-Thu 11:30-14:20 & Sec O (ONCA)
Class Location: ACE011
Course eClass site: https: TBD

Tutorials, Labs and TA Contact Information

Online	All Sections	Selected Saturdays 10 -11:30 am	Link: see eClass	Head TA: TBD

Land Acknowledgment

York University recognizes that many Indigenous Nations have longstanding relationships with the territories on which York University campuses are located, relationships that predate 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 cared for 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 to the Dish with One Spoon Wampum Belt Covenant, an agreement to peaceably share and care for the Great Lakes region (LA&PS Land Acknowledgement).

[1] Please note that this course outline is subject to further updates and please check on eClass website on a regular basis to ensure you have the latest version to refer to.

Course Overview

Course Description

This course, in conjunction with AP/ADMS 3595 3.00, develops thorough knowledge and understanding of generally accepted accounting principles and financial statement analytical skills by examining various technical areas of financial accounting.

Pre-Requisites: AP/ADMS 2500 3.00.

Students are personally responsible for ensuring that they have the necessary prerequisites. The School of Administrative Studies reserves the right to de-enroll any student who has requested a course without the necessary prerequisites. The school will not be responsible for refunds resulting from students being dropped from a course due to a missing prerequisite. Students with outstanding deferred exams in the prerequisite course may not enrol in this course

Course Learning Objectives

After completing this course, apart from mastering the technical knowledge of the revenue and asset side of the financial statements, students should also:

- Understand the importance of ethics in the accounting profession and realize potential conflicts of interest that one may encounter in the profession.
- Begin to learn how to see the inter-relationship between accounting issues, analyze them, and integrate the findings to draw reasonable conclusions.
- Begin to learn the basics of case writing and effective communications.
- Understand the importance of teamwork and learn how to develop work plans and resolve conflicts.
- Learn to organize, analyze, and present simple accounting data using Excel.

Course Organization

For this term, students of Section M should attend in-person classes on campus in their designated classroom and Section O is offered as in Online format Students of section M are strongly advised to attend the in-person lecture on **Thursdays from 11:30 to 14:20,** following the weekly course schedule on pages 4-5 and the students of Section O are advised to watch online lecture recording very closely. The midterm and final exams for all sections will be held in person at the Keele campus.

The Course Directors are not involved in the registration process in any way and cannot assist you with this process. Because of the high volume of material covered, no registration under any circumstances is permitted after January 14, 2027, the "last date to add a course without permission of the instructor".

Workload:

Students are expected to spend 15-20 hours per week on this course, in addition to class time, including reading the textbook and chapter slides before and after class, studying for quizzes, practicing problems, and working on the group assignment.

Instructor Office Hours and Communication Guidelines

- You can communicate with one another in the class discussion forum created on eClass or use the eClass message function.

- *All administrative questions, textbook materials, and chapter problems* – contact the Course Directors using email or eClass message. The Course Director answers all administrative questions and questions related to the textbook materials and end-of-chapter questions.
- Questions on technical content should be addressed directly with your teaching assistant at tutorials. Sameen Sattar, the Teaching Assistant for this course, can also be reached via e-Class or email at ssattar@yorku.ca.

Required Course Materials

Intermediate Financial Accounting, 14th Canadian Edition, Volume 1, By Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Irene M. Wiecek, and Bruce McConomy

Note:
Please **DO NOT** use earlier editions as they are not suitable for this course. 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

Optional Course Materials

CPA Canada Standards and Guidance Collection, CPA Canada, Available for free through eResources at York University library (i.e., access from library.yorku.ca).

Technical Requirements

Several platforms will be used in this course (e.g., eClass, Zoom), through which students will interact with the course materials, the course director/TA, and 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 your Internet connection and speed, you can run online tests such as Speedtest. 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 %	Details
Wiley Online Assignments	See Course Schedule	10%	See the details on pages 9-10
Midterm Exam	Feb 20 (6 to 9 pm)	30%	Coverage: Chapter 1-6, Appendix 5A & 6A Format: MCQ, Problem & Short-Answer Questions
Group Project	Feb 28, 11:59 pm	20%	See information below
Final Exam	Final Exam period (Apr 7-24)	40%	Coverage: comprehensive, including all chapters Ch1-Ch12, Appendix 5A, 6A, 10B. Format: MCQ, Problem & Short Answer Questions, Case
		100%	

Assessment Descriptions

Wiley Plus Online Assignments

The online assignments account for 10% of the overall marks for the course. There is a total of 5 online assignments, and each assignment includes 3-5 problems. **The best 4 out of 5 marks will be counted**. You can make as many attempts as you like for each assignment, but you must submit the assignment no later than the due date assigned.

Students need to register for the specific class section in Wiley Plus. The class ID for your course is:

Section M & O	**C76923**

Note that the WileyPlus course registration will start on Dec 1, 2026. Please follow the instructions in the flyer posted on eClass to register for your course on Wiley Plus. Please make sure you are registered in the correct section and use the same first and last name as you have registered with York University.

Each Wiley Plus assignment offers you a unique opportunity to test your understanding of the course material and your ability to analyze and solve problems. An important aspect of problem-solving is selecting an answer in the face of uncertainty about the facts and requirements of the problem.

Group Project

The group assignment will account for 20% of the total marks and should be completed by groups of 6-8 students. Students are responsible for forming their own groups, and groups should be formed within their ADMS3585 section. For students who have difficulties forming groups, instructors can help them in due course.

This project has two components as detailed below.

Part A:
Each group is expected to analyze an assigned case involving accounting and ethical issues related to a company. Detailed guidelines and the case will be posted in eClass. The final written report should not be more than **8** pages, excluding cover page, figures, tables, appendices, and references. The written report must be typed, single-sided, 1.5 lines spaced, use 12-point Times New Roman font and set 1" margin, and should be submitted in PDF format.

Part B:
You are required to conduct a series of financial analyses based on the annual report of another company in the same industry as the company in Part A. The analysis includes the following four components: (1) Perform a thorough financial analysis using their most recent 4 years of financial information. Use PPT, Excel, or other data analytics tools such as Power BI or Tableau, prepare 6 charts that reflect key performance. (2) Based on the topic you have learned in ADMS 3585, pick two key accounting principles from their most recent financial statement of the company and discuss whether you believe they have accurately reflected their financial results. (3) Assess whether you would like to invest in the company and provide the reason. (4) You are also supposed to assess whether you like the idea of forming a strategic partnership between the company analyzed in Part A and a subsidiary of the company analyzed in Part B. Detailed guidelines, as well as the annual report of the company analyzed in Part B, will be posted in eClass.

The report for Part B should not exceed **5** pages, excluding figures, tables, appendices, and references. The report also should be typed, single-sided, 1.5 lines spaced, use 12-point Times New Roman font and set 1" margin.

For both Part A and Part B:
Case reports for both Part A and Part B must strictly follow the page limit and the formatting guidelines mentioned above. Marks may be deducted from teams that exceed the page limit and do not follow the formatting requirements. Some examples of such violations include inserting analysis into appendices, using web links to submit portions of the report, using 1-line spacing rather than 1.5-line spacing, using a 12-point font, etc. The marker has the right not to mark the portion of the report beyond the page limit when re-measuring the length of the case report using the 1.5-line spacing.

One of the objectives of the group project is to foster competence regarding teamwork, professionalism and ethical behaviour as defined by the CPA competency map. All group members are expected to contribute equally and work as an efficient and cooperative team. In the event of disputes within a group regarding contributions and grading, the group's marks may be deducted first due to insufficient teamwork. Then, peer evaluations will be conducted, and disputes will be handled on a case-by-case basis. Each group member's mark may differ based on their contribution and the extent of the dispute. Lack of contribution, effort, or engagement with the group assignment will not be tolerated. Students who do not contribute a fair share of the work may receive a reduced mark or even a zero for the group project.

The final report must be submitted on or before **February 28, 23:59 pm, 2027, via eClass; submissions via email or in class are** not acceptable. There is a 20% deduction per day for late submissions.

Midterm & Final Exam

There is one midterm exam (30%) and one final exam (40%). Both the midterm and final exams last 3 hours and contain multiple-choice, problem, and short-answer questions. Both exams are closed-book and will be conducted in person at the Keele campus.

Exam Conflicts:
Exam conflicts occur when you have two or more exams scheduled at the same time on the same day, or 3 exams in a 24-hour period. Back-to-back exams without a break are not considered exam conflicts. If you have exam conflicts, please contact your professor as soon as possible. If you wait until seven days or less before the midterm exam date to request that your professor accommodate your exam conflict, your request can be declined due to the short notice.

Deferred Final Exams: (Cumulative)

Deferred standing may be granted to students who are unable to write their final exam at the scheduled time or to submit their outstanding coursework on the last day of classes. The deferred exam will be cumulative, regardless of whether the student has completed the midterm. Note that under no circumstances is the result of an examination changed once it is written.

To apply for deferred standing, students follow the protocols in the school's DSA system as specified in the weblink https://www.yorku.ca/laps/sas/academic-resources/deferred-exam-requests/

Please pay attention to the deadline in the link above. The result of your DSA will be automatically generated and sent to you by the DSA system. Please note that no individualized letters or e-mails will be sent to you by the School regarding your DSA application. Please also note that course instructors are not involved in students' DSA applications.

Students with approved DSA can write a deferred exam during the deferred examination period(s). No further extensions of deferred exams shall be granted. The format and content covered in the deferred examination may differ from those of the originally scheduled examination. **The deferred exam will be closed-book, cumulative in both theory and calculations.**

Late Work Policy

1. **WileyPlus Assignments (10%)** No late submissions will be accepted, as full solutions will be released right after the due dates. However, only the best 4 out of the 5 assignments will be marked.

2. **Group Project (20%)** There will be a 20% per day late penalty applied to any late submissions of the group project. It is always a good idea to keep a backup copy every time you work on a group project. In addition, it is highly recommended that you try to submit a few hours, if not a day earlier, before the deadline to avoid any last-minute technical failures.

Missed Tests and Exams

- Notify your professor within 5 days of missing the midterm exam. There is no make-up or alternate arrangement if you miss the midterm.
- If you are ill and it is affecting your performance, do not write the exam and inform your professor.
- Upon approval, the weight of the missed midterm exam can be transferred to the final exam. • Under no circumstances is the exam result changed once it is written.

Missed Final Exam:
Check the "Deferred Exam" section in the "PART 2: Administrative Information" of this course outline.

How to Use Citations in this Course

Resources to help with citations:

- I need to cite and reference the 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, including class start/end dates, drop deadlines, holidays, and more.

Weekly Course Schedule

Week	Date	Content	Assigned Readings and Review Questions	Assignment Due Date
1	Jan 7	Course Intro	**Ch1: Canadian Financial Reporting Environment**	

		Chapters 1 and 2	**Ch2: Conceptual Framework** Case: CA1.3,1.4 Case CA 2.2; E2.7,2.15; P2.2,2.6	
January 14		**Last date to add a course without the permission of the instructor**		
2	Jan 14	Chapters 3 and 4	**Ch3: Data, Decision, and Measurement** **Ch4: Reporting Financial Performance** BE3.11,3.12,3.15,3.17-18,3.24-26,3.28-29; E3.2, BE4.11,4.24; E4.4,4.12,4.15,4.21,4.22; P4.4	
3	Jan 21	Chapter 5	**Ch5: Financial Position and Cash Flows** **App. 5A: Ratio Analysis (p.5-42 to 5-45)** BE 5.7,5.8,5.18,5.19; E5.14,5.17; P5.7	Wiley 1: Ch 4 Due: Sunday, Jan 24, 11:59 pm
4	Jan 28	Chapter 6	**Ch6: Revenue Recognition** Case CA6.1; BE6.10, 6.11,6.13, 6.15, 6.23,6.27; E6.4,6.5, 6.9, 6.11,6.14; P6.3, P6.4	
5	Feb 4	Chapter 6	**Ch6: Revenue Recognition** **App. 6A: Long-term Contracts (p.6-51 to 6-61)** Case IC6.1; BE6.34; E6.26, 6.27, 6.28, 6.33, 6.36, 6.37, 6.40, P6.6, 6.9, 6.10	Wiley 2: Ch 5-6 **Due: Sunday** Feb 7, 11:59 pm
6	Feb 11	Chapter 7	**Ch7: Cash and Receivables** Case IC7.1; E7.5, 7.13, 7.14, 7.9, 7.11, 7.17,7.21, 7.23	
Feb 13 to 19		***Reading Week (No Class)***		
Feb 20 (Saturday)		***Midterm Exam (Chapters 1-6, including all appendices)***		
8	Feb 25	Chapter 8	**Ch8: Inventory** Case IC8.1 E8.3, 8.4, 8.7, 8.8, 8.9-11, 8.14, 8.17-18, 8.26; P8.1, 8.12.	**Group Project** **Due: Sunday** **Feb 28, 11:59 pm**
9	Mar 4	Chapter 9	**Ch9: Investments** Case CA9.1; E9.4, 9.6-7, 9.10-11, 9.21, 9.24, 9.25, 9.28; P9.3, 9.7, 9.13, 9.15, 9.28.	Wiley 3: Ch 7-8 Due: Sunday Mar 7, 11:59 pm
10	Mar 11	Chapter 10	**Ch10: Property, Plant, & Equipment (PP&E)** **App.10B: Revaluation: Proportionate Method (p.10-44 to 46)** Case IC10.1; E10.9, 10.11, 10.13, 10.21, 10.22, 10.24, 10.26, 10.27, 10.28, 10.29, 10.32, P10.6, 10.9, 10.10-13	
		Mar 8: Last day to drop the course without receiving a grade		

11	Mar 18	Chapter 11	**Ch11: Depreciation, Impairment, and Disposition** E11.4, 11.9, 11.15-17;11.19, 11.21, 11.22, 11.32; 11.26, P11.5,11.14	Wiley 4: Ch 9-10 Due: Sunday Mar 21,11:59pm
12	Mar 25	Chapter 12	**Ch12: Intangible Assets and Goodwill** E12.3, 12.5, 12.6, 12.8, 12.14, 12.18, 12.22, 12.23, 12.24; P12.1, 12.5, 12.6, 12.12. .	Wiley 5: Ch 11-12 Due: Sunday Apr 4, 11:59 pm
Comprehensive Final Exam (3 hours) during final exam period: Apr 7 to 24				

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

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 in 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, and 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 materials to be included as source documents in the Turnitin.com reference database, where they will be used solely to detect 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 to making reasonable and appropriate accommodations to adherents for the observance 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 support 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 with support and guidance in making academic decisions and goals.
- Student Accessibility Services are available to provide support and accessibility accommodations when required.
- Student Counselling, Health & Wellbeing offers workshops, resources, and counselling to support your academic success.
- The 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 support for time management, writing, study skills, exam preparation, 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.
- The 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 the Student Support & Resources page.