

Course Outline

RSM 219 H1S

Introduction to Financial Accounting

Winter 2023

Course Meets: Please see weekly lecture schedule below.

All sections are in-person.

Weekly Lecture Schedule:

Section	Day	Time	Instructor	Location
L0101	Tuesday	10:00 am	Eszter Palancz	Room BL 325
L0201	Tuesday	12:00 pm	Eszter Palancz	Room BL 325
L0301	Thursday	10:00 am	Eszter Palancz	Room BL 325
L0401	Thursday	12:00 pm	Eszter Palancz	Room BL 325
L0501	Thursday	2:00 pm	Dragan Stojanovic	Room BL 325
L0601	Thursday	4:00 pm	Dragan Stojanovic	Room BL 325
L5101	Wednesday	7:00 pm	Ralph Tassone	Room BL 313

Weekly Tutorial Schedule:

Section	Day	Time	TA	Location	
T0101	Tuesday	3:00 pm	Marina Malcheva	Room LM 161	
T0201	Wednesday	9:00 am	Hardik Manchanda	Room BL 313	
T0301	Wednesday	2:00 pm	Hardik Manchanda	Room BL 313	
T0401	Thursday	9:00 am	Hardik Manchanda	Room BL 325	
T0501	Friday	9:00 am	Imran Koehnen	Room BL 313	
T0601	Friday	11:00 am	Imran Koehnen	Room BL 325	
T0701	Friday	1:00 pm	Imran Koehnen	Room BL 313	

Note: All tutorial sections are designated as in-person.

Instructor: Eszter Palancz

E-Mail: eszter.palancz@rotman.utoronto.ca

Office Hours: Please see Quercus page

Instructor: Dragan Stojanovic

E-Mail: dragan.stojanovic@rotman.utoronto.ca

Office Hours: Please see Quercus page

Instructor:Ralph Tassone (Course Coordinator)E- Mailralph.tassone@rotman.utoronto.ca

Office Hours: Please see Quercus page

For all emails to your instructors, please include "RSM 219" and your registered section number in the subject line of your email.

Office Hours: Please see Quercus Page

Webpage: http://q.utoronto.ca

Please note that each instructor will have their own Quercus page for each section of the course. You will find all lecture related material on this

Quercus page.

We will also have one common Quercus page for all of your

submissions/deliverables for the term. Common announcements for all

students will be posted on this page.

You will receive an invite for both of these pages at the start of the term.

The weekly assignment questions are done using CNOWv2 and you will be submitting your assignments using this platform. You will access CNOWv2 from your Quercus page. Registration is required (see below).

Further details will be provided during the first week.

Teaching Assistants:

Imran Koehnen - <u>i.koehnen@mail.utoronto.ca</u>

Marina Malcheva – <u>marina.malcheva@mail.utoronto.ca</u>

Hardik Manchanda - hardik.manchanda@mail.utoronto.ca

If you have questions about the material covered in the tutorials, feel free to reach out to the TA. Please remember you should only be reaching out to the TA for which tutorial section you are registered in. Please allow at least 48 hours for a response from the TA.

Course Scope and Mission

This course introduces Rotman Commerce students to financial accounting, including both conceptual and technical aspects.

People, such as managers, creditors, investors, just to name a few, require accounting information to make decisions. This information is gathered, recorded, summarized and published in a set of financial statements. It is important to understand the basics of accounting to appreciate the impact it has on decisions made by these various users.

In RSM 219, students will be introduced to a basic understanding of financial accounting. They will learn how to use accounting information to prepare and interpret a basic set of financial statements. Emphasis is on decision-making and interpretation of financial statements and how they can be used to plan a firm's overall business activities through the use of real-world companies.

Course Objectives

After completing the course, you should be able to:

- · read and understand basic financial statements;
- identify, analyze and resolve applied financial reporting issues;
- determine how accounting choices affect financial statements and the implications of these accounting choices for assessing the future prospects of the firm;
- understand the basic elements of accounting theory.
- learn to work in teams effectively.

Statement on Equity, Diversity and Inclusion

The University of Toronto is committed to equity, human rights and respect for diversity. All members of the learning environment in this course should strive to create an atmosphere of mutual respect where all members of our community can express themselves, engage with each other, and respect one another's differences. U of T does not condone discrimination or harassment against any persons or communities.

Required Readings

Textbook: Rich, Jones, Mowen, Hansen, Jones, Tassone – Cornerstones of Financial Accounting – 3rd Canadian Edition; Nelson (now known as Cengage Learning) with access to CNOWv2 online platform.

It is recommended that you purchase the textbook online at the University of Toronto Bookstore as this will be the economical option for you. You will require access to the CNOWv2 platform to submit the weekly assignments. CNOWv2 also gives you access to the e-version of the textbook as part of the package for \$64.95.

Any questions regarding the textbook contact ralph.tassone@rotman.utoronto.ca

1. Additional readings will be posted on the course website for each section

Tutorials

A mandatory 1-hour tutorial will be held weekly, starting the week of **January 16th**. During this tutorial, the teaching assistant (TA) will discuss additional concepts and be available to answer your questions. A detailed schedule of topics and questions that will be covered during the tutorials is available on Quercus. Please note that all topics covered in the tutorials may be tested in the assignments, term test and the final examination.

SEE THE NEXT PAGE FOR THE EVALUATIONS AND GRADES SCHEDULE

Evaluation and Grades

Grades are a measure of the performance of a student in individual courses. Each student shall be judged on the basis of how well they have command of the course materials.

Grading

Grauing	1	
Assignment	Weight	Due Date
Weekly Assignments Using CNOWv2 – Online	14%	Weekly Submissions (see schedule posted on Quercus)
Profile Assignment – Video	2.5%	Sunday, January 22nd at 5pm (submit
Submission	2.5 /6	using Communicado)
Teamwork Effectiveness	3%	To be completed prior to the Teamwork
Asynchronous Module	3 70	Week 4 Session - Details to be provided
Asynchionous Module		during the term.
Teamwork Reflection (Individual)	2%	Friday, February 17th at 5pm (both
Teamwork Tellection (marvidual)	2 /0	submissions are due. Submissions based
Teamwork Contract and Team Skills	2%	on mandatory attendance at Teamwork
Document	270	Week Workshop in Week 4. Upload using
Boodinone		the submission link on Quercus)
Term Test	20%	Date and Location TBA
	2070	Details to be provided.
Group Case Assignment	29%	*Part 1 - Monday, February 27th at 5pm
- Coup case / isoig:imiem		(6%)
		*Part 2 - Monday, March 13 th at 5pm
		(10%)
		*Part 3 - Monday, March 27th at 5pm
		(10%)
		*All of the all access and access to a city to
		*All of the above assignments will be
		uploaded using the submission link on Quercus)
		Teamwork Mentor Meeting – (3%)**
		** All members of the group must attend
		two meetings with their assigned mentor
		during the following weeks.
		1 st meeting - between February 6 th and February 17th
		2 nd meeting – between March 14 th and March 24th
		Dates and times to be scheduled between the group and mentor (3% total marks available – 1.5% for each meeting)
Group Case Assignment – Overall	2.5%	Thursday, April 6th at 5pm (submit using
Reflection – Video Submission	2.070	Communicado)
(Individual)		Sommanioudo)
Final Exam	25%	During Final Exam period in April
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If you have any questions relating to the assignment or any other deliverable, please feel free to reach out to the course coordinator at ralph.tassone@rotman.utoronto.ca

Course Format and Expectations, and Methods of Evaluations

Weekly Assignments Using CNOWv2 – Online (14%)

You will have the opportunity to complete weekly assignments using CNOWv2. This is an online platform that has questions relating to the weekly material discussed during the lecture.

The assignments must be **completed by Sunday at 5:00pm (Toronto time)** regardless of when you have your lecture for that week. The first assignment will be due **January 22nd** at 5:00pm. The assignments will be released prior to your lecture. This means that you will have the opportunity to attend the lecture first and submit the assignment after your lecture. Please see the detailed schedule on Quercus showing the date that the assignments will be available and the due dates.

During the first week of class you we be given more details on the registration process for CNOWv2.

Students do not need to complete all of the assignments to score the 14%. Students should complete **seven of the available eight** assignments during the term. Each assignment completed is worth a maximum of 2% each with a maximum overall mark of 14%.

Please note that you will have unlimited amount of time to complete the assignment before the due date however, you must complete the assignment in one sitting. Meaning, you cannot exit the assignment and come back to it at a later time.

Students will be awarded in the following manner:

	Mark Awarded
Attempted the assignment but scored	1 out of 2
< 50% of the available marks. Note a	
reasonable attempt must be made to	
score the 1 mark.	
Attempted the assignment but scored	1.5 out of 2
51% to 84% of the available marks.	
Attempted the assignment but scored	2 out of 2
85% to 100% of the available marks.	

Students can attempt all eight weekly assignments. The best seven submissions will be used in calculating their mark to achieve the 14%.

If you have any questions or require additional clarification on the weekly questions from CNOW, you can reach out to **Justin Dylan Lim** at <u>justindylan.lim@mail.utoronto.ca</u>

Justin will not answer any questions on the weekly questions until after the due date of those questions.

Please do not email Justin questions relating to the weekly tutorial questions. Justin is available to assist with the weekly CNOW questions only. If you have questions relating to the tutorial questions, please reach out to your TA in the section that you are registered in. Likewise, the tutorials should be used to answer questions posted for the tutorials (see the detailed schedule on Quercus) and not the questions from CNOW.

Profile Assignment - Video Submission using the Communicado Platform - (2.5%)

You will be required to answer a series of questions about yourself and submit a short 60 second video response to those questions using the Communicado platform. Details regarding this platform will be provided during the first week of class.

The due date for this submission will be January 22nd at 5pm

<u>Group Case Assignment – Overall Reflection – Video Submission (Individual) using the Communicado Platform – (2.5%)</u>

You will be required to individually answer questions about the company you just finished analyzing with your group case assignment. You will be required to submit a short 90 second video response using the Communicado platform.

More details will be provided one week before the due date. The due date for this submission will be **April 6**th at **5pm (Toronto time)**.

The purpose of the above video submissions is to develop your ability to communicate your ideas orally and to reflect on your teamwork project experience.

Term Test (20%)

The Term Test is scheduled for **TBA**. **Details to be posted on Quercus closer to the date of the test**. Please note that the date and time are **subject to change** and will be confirmed on the course website. The test will cover all material covered up to that point **(Chapter 1, 2, 3, 4, & 12)**.

Drop-in Center

The RSM219 drop-in center will be available before the term test and final exam. The dates and times will be announced on Quercus once they are finalized.

Teamwork Session (7%)

Week 4 – in class

In this course, you will learn about teamwork through experience. The Class 4 lecture will include a workshop on good team practices: you will learn what behaviours work - and don't work - in teams. You will also learn about the importance of creating a team contract. Together with your team you will prepare a team contract during the session, and it will be due for submission by **February 17**th, the same date as your teamwork reflection. Note that you will also be completing a team skills audit document that will also be due on **February 17**th. Completion of the team contract, team skills audit, and teamwork reflection require you to attend the mandatory Week 4 Teamwork Workshop hosted by the RC Centre for Professional Skills. More details on these documents will be provided at that session. One member of the team will be required to upload a copy of the contract along with the skills audit document in one combined PDF submission using the submission link on Quercus. The contract and audit skills document submission will be worth

a total of 2% of your overall grade. Your team will be asked to refer to these documents if needed should an issue arise within your group, and in your meetings with your assigned teamwork mentor.

Please note that you <u>must attend your registered section</u> as you will be meeting with your group. Details regarding the session will be communicated before the start of week 4. The session will start at 10 minutes after the hour. If you do not attend the session, you will be penalized on your Teamwork Reflection (2%) /Team Contract/Team Skills Audit Submission (2%). Missing the session without providing appropriate medical documentation (please see below under policy and procedures) will result in a zero for the reflection/team contract/team skills audit submission.

Please note that you will also be required to complete the Teamwork Effectiveness Asynchronous Module on Quercus prior to the Week 4 teamwork session worth 3% of your overall grade in the course. Details to be provided during the term.

Group Case Assignment (29%)

Details for the group case submission project will be announced in class and posted on the course website. Students will be placed in groups of four or five students (note this can change based on enrollment). The assignment is submitted using the submission link provided on Quercus and will be processed using Ouriginal.

Due Dates:

Part 1 – Monday, February 27th, 5pm – submission link on Quercus

Part 2 – Monday, March 13th, 5pm – submission link on Quercus

Part 3 - Monday, March 27th, 5pm - submission link on Quercus

Rotman Commerce Centre for Professional Skills Teamwork Support:

The Group Case Assignment is broken down into three submissions during the term (Part 1, Part 2 and Part 3) and requires students to work in teams from four to five members. These **groups** will be organized by the Rotman Commerce office and will be communicated to you before your week 4 session. Learning to work together in teams is a crucial transferrable skill you will use not only in your coursework, but also in your future careers. Support is available if you encounter common teamwork challenges such as:

- Team members feeling left out of the team.
- Team members not responding in a timely manner to communication.
- Division or quality of work among team members being unequal or unfair.

Consult the <u>Centre for Professional Skills Teamwork Resources page</u> for tips, strategies, and best practices. You can also <u>book an appointment with a teamwork mentor</u> through the RC Centre for Professional Skills Writing Centre. Teamwork mentors can help you resolve or mitigate conflict, strategize on planning, or improve team communication.

If you are a student registered with Accessibility Services, and extensions are one of your academic accommodations, consult with your Accessibility Advisor about the teamwork in this course.

For RSM219, each team will be assigned a teamwork mentor at the beginning of the course, and all members of the group **must attend two meetings** with their assigned mentor during the following weeks

- 1st meeting between February 6th and February 17th
- 2nd meeting between March 14th and March 24th.

More details will be provided closer to the dates of these meetings.

If you are a student registered with Accessibility Services, and extensions are one of your academic accommodations, you should consult with your Accessibility Advisor about this course.

Ouriginal

Normally, students will be required to submit their course essays to the University's plagiarism detection tool for a review of textual similarity and detection of possible plagiarism. In doing so, students will allow their essays to be included as source documents in the tool's reference database, where they will be used solely for the purpose of detecting plagiarism. The terms that apply to the University's use of this tool are described on the University's Plagiarism Detection Tool FAQ page from Centre for Teaching Support & Innovation.

RC Centre for Professional Skills Writing:

Group Case Assignment Submissions are intended to help you develop your communication skills. How well you communicate your ideas, in writing or orally, will be considered in the evaluation of the assignment. In your written assignments, you should aim for clarity, strong organization, concision, professionalism, and correct grammar. Sources, in written assignments, should always be correctly attributed.

Support is available through the RC Centre for Professional Skills (CPS) for students who would like help or feedback on their writing. CPS offers both individual and group appointments with trained writing instructor coaches who are familiar with the RC program and common types of business assignments. You can also access your college Writing Centres for help with written assignments.

You can <u>book an appointment with a writing or presentation coach</u> through the RC Centre for Professional Skills Writing Centre. For more information about writing centres, student supports, and study resources, see the Writing and Presentation Coaching academic support page.

Final Exam (25%)

The final exam will cover material from the entire course and will be given during the period of April 11th to April 28th. The final exam will be worth 25% of your overall grade. Additional information will be posted on the course website.

Policies and Procedures

Missed Tests /Assignments/Week 4 Teamwork Session (including the term-test and final-term exam)

Students who miss a test or assignment for reasons entirely beyond their control (e.g. illness) may request special consideration.

In such cases, students must:

- 1. Notify the instructor AND the Rotman Commerce Program Office **on the date** of the missed course deliverable, e.g. missed test, final exam, assignment or class (in the case of participation marks).
- 2. Complete a Request for Special Consideration Form and submit it along with your Absence Declaration on ACORN (please read the instructions on how to use the Absence Declaration in ACORN) within **2 business days** of the originally scheduled course deliverable. Please email your documents to rotmancommerce.info@utoronto.ca

Students who do not provide this information will be given a grade of 0 (zero) for the missed course deliverable.

Students that miss an assessment/deliverable for a legitimate reason and provided supporting documentation as mentioned above, will have the % of that assessment/deliverable allocated to the final exam for the course.

Late Assignments

Students who, for reasons beyond their control, are unable to submit an assignment by its deadline must obtain approval from the instructor for an extension. Supporting documentation will be required as per the policy on missed tests and assignments.

All assignments are due on the date and at the time specified in Quercus.

Late submissions will normally be penalized by 20% per day if the assignment is not received on the specified date, at the specified time. A further penalty of 10% will be applied to each subsequent day.

The above policy also applies to the weekly assignment submission, profile assignment and teamwork reflection.

Commitment to Accessibility

The University is committed to inclusivity and accessibility, and strives to provide support for, and facilitate the accommodation of, individuals with disabilities so that all may share the same level of access to opportunities and activities offered at the University.

If you require accommodations for a temporary or ongoing disability or health concern, or have any accessibility concerns about the course, the classroom or course materials, please <a href="mailto:emailto:

Academic Integrity

Academic Integrity is a fundamental value essential to the pursuit of learning and scholarship at the University of Toronto. Participating honestly, respectfully, responsibly, and fairly in this academic community ensures that the U of T degree that you earn will continue to be valued and respected as a true signifier of a student's individual work and academic achievement. As a result, the University treats cases of academic misconduct very seriously.

<u>The University of Toronto's Code of Behaviour on Academic Matters</u> outlines the behaviours that constitute academic misconduct, the process for addressing academic offences and the

penalties that may be imposed. You are expected to be familiar with the contents of this document. Potential offences include, but are not limited to:

In papers and assignments

- Using someone else's ideas or words without appropriate acknowledgement.
- Submitting your own work in more than one course without the permission of the instructor.
- Making up sources or facts.
- Obtaining or providing unauthorized assistance on any assignment (this includes collaborating with others on assignments that are supposed to be completed individually).

On test and exams

- Using or possessing any unauthorized aid, including a cell phone.
- Looking at someone else's answers.
- Misrepresenting your identity.
- Submitting an altered test for re-grading.

Misrepresentation

- Falsifying institutional documents or grades.
- Falsifying or altering any documentation required by the University, including (but not limited to) medical notes.

All suspected cases of academic dishonesty will be investigated by the procedures outlined in the *Code of Behaviour on Academic Matters*. If you have any question about what is or is not permitted in the course, please do not hesitate to contact the course instructor. If you have any questions about appropriate research and citation methods, you are expected to seek out additional information from the instructor or other U of T or RC resources such as the RC Centre for Professional Skills, the College Writing Centres or the Academic Success Centre.

Remarking Policy

Students may submit their term test for remarking; however, the **entire term test will not be remarked** to ensure consistency for all students. If a student wants a specific part of the term test to be remarked, the student must e-mail or submit to the instructor the part of the response and marking key that the student is requesting to be remarked. The instructor will notify students about the status of the remark request as soon as possible. All **remark requests** must be received **within two weeks after the return date of the term test**. After this date, all remark requests received will **not be considered**. Please note that your mark can go up, remain the same or go down based on any remark request.

The same policy will apply for any remark requests relating to the profile assignment, teamwork reflection, group case assignment and group case assignment – overall reflection- video submission, CNOWv2 weekly assignment submissions and the final examination. The student must notify the course coordinator by emailing him directly at ralph.tassone@rotman.utoronto.ca with your request within two weeks of the return date of these deliverables. No remark request will be considered after this period.

Email

At times, the course instructor may decide to communicate important course information by email. As such, all U of T students are required to have a valid UTmail+ email address. You are responsible for ensuring that your UTmail+ email address is set up and properly entered on ACORN. For more information visit the Information Commons Help Desk.

Forwarding your utoronto.ca email to a Gmail or other type of email account is not advisable. In some cases, messages from utoronto.ca addresses sent to Gmail accounts are filtered as junk mail, which means that important messages from your course instructor may end up in your spam or junk mail folder.

Quercus and the Course Page

The online course page for this course is accessed through Quercus. To access the course page, go to <u>q.utoronto.ca</u> and log in using your UTORid and password. Once you have logged in, you will be at the Quercus Dashboard. On this page you will see all of the courses you are presently enrolled in. If you don't see the course listed here but you are properly registered for the course in ACORN, wait 48 hours.

Conduct of Classes and Expectations

Classes will begin at ten minutes after the hour, in accordance with university policy.

Recording Lectures

Lectures and course materials prepared by the instructor are considered by the University to be an instructor's intellectual property covered by the Canadian Copyright Act. Students wishing to record a lecture or other course material in any way are required to ask the instructor's explicit permission, and may not do so unless permission is granted. Students who have been previously granted permission to record lectures as an accommodation for a disability are excepted. This includes tape recording, filming, photographing PowerPoint slides, Quercus materials, etc.

If permission for recording is granted by the instructor (or via Accessibility Services), it is intended for the individual student's own study purposes and does not include permission to "publish" them in any way. It is forbidden for a student to publish an instructor's notes to a website or sell them in any other form without formal permission.

Electronic Course Materials

This course will be using the following electronic course materials:

CNOWv2 – which is an online platform of questions along with an online version of the textbook.

These materials will cost a total of \$64.95. The use of these materials complies with all University of Toronto policies which govern fees for course materials.

More details regarding CNOWv2 will be posted to the CNOWv2 module on Quercus.

SEE THE NEXT PAGE FOR THE WEEKLY CLASS SCHEDULE

Weekly Class Schedule

Class	kly Class Schedule Date	Topic	Readings	Tutorial Questions / Weekly
1	Week of January	Financial Statements	Chapter 1	CNOW V2 Assignments See details posted on Quercus
	9 th	and Making Business Decisions	•	·
2	Week of January 16 th	 The Accounting Information System and Financial Statements 	Chapter 2	See details posted on Quercus
3	Week of January 23 rd	Analysis and Interpretation of Financial Statements	Chapter 12	See details posted on Quercus
4	Week of January 30 th	Teamwork Session – details to follow		
5	Week of February 6 th	Accrual Accounting and Financial Statements	Chapter 3	See details posted on Quercus
6	Week of February 13 th	Cash and Internal Control	Chapter 4	See details posted on Quercus
*	Week of February 20th	No Classes - Reading Week		
7**	Week of February 27 th	Term Test – TBA Details to follow.		No classes or tutorials this week.
8	Week of March 6 th	Reporting and Analyzing the Statement of Cash Flows	Chapter 11	See details posted on Quercus
9	Week of March 13 th	Receivables and Revenue Reporting, and Analyzing Sales	Chapter 5	See details posted on Quercus
10	Week of March 20 th	Reporting and Analyzing Inventory and Cost of Goods Sold	Chapter 6	See details posted on Quercus
11	Week of March 27 th	 Reporting and Analyzing Property, Plant, and Equipment; Intangibles and; Goodwill; (excluding Natural Resources) 	Chapter 7	See details posted on Quercus
12	Week of April 3 rd	Reporting and Analyzing Current Liabilities and Course Review	Chapter 8	See details posted on Quercus
	During the University Final Examination period of April 11 th to April 28 th	Final Exam- TBD Details to follow.	All material covered during the term.	See details posted on Quercus

^{*} Reading week – no classes or tutorials scheduled
** Term Test – no classes or tutorials scheduled

Please note that the last day to drop an S term course without academic penalty is Sunday, March 19, 2023.

Other Useful Links

- Become a volunteer note taker
- Accessibility Services Note Taking Support
- Credit / No-Credit in RSM courses
- Rotman Commerce Academic Support

URL links for print

- Book an appointment with a writing or presentation coach: http://uoft.me/writingcentres
- Writing and Presentation Coaching academic support page: https://rotmancommerce.utoronto.ca/current-students/academic-support/writing-and-presentation-coaching/
- Centre for Professional Skills Teamwork Resources page: https://rotmancommerce.utoronto.ca/teamwork-resources
- Book an appointment with a Teamwork Mentor: http://uoft.me/writingcentres
- Request for Special Consideration Form: https://rotmancommerce.utoronto.ca/current-students/forms-requests-and-appeals/forms/
- ACORN: http://www.acorn.utoronto.ca/
- Email Accessibility Services: accessibility.services@utoronto.ca
- Accessibility Services website: http://studentlife.utoronto.ca/as
- University's Plagiarism Detection Tool FAQ: https://uoft.me/pdt-faq
- The University of Toronto's Code of Behaviour on Academic Matters: http://www.governingcouncil.utoronto.ca/policies/behaveac.htm
- Information Commons Help Desk: http://help.ic.utoronto.ca/category/3/utmail.html
- Become a volunteer note taker: https://studentlife.utoronto.ca/program/volunteer-note-taking/
- Accessibility Services Note Taking Support: https://studentlife.utoronto.ca/service/note-taking-support/
- Credit / No-Credit in RSM courses: https://rotmancommerce.utoronto.ca/current-students/degree-requirements/credit-no-credit-option/
- Rotman Commerce Academic Support: https://rotmancommerce.utoronto.ca/current-students/academic-support/