



## **Fall 2024 Course Syllabus**

### **MOS 3362A Section – 200, 201, 202 Introduction to Taxation in Canada**

Course Mode: Blended

Instructor: Ruth Ann Strickland

Office: SSC 4407

Office Hours: Wednesdays 5:00 to 6:00 pm or by appointment

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#### **1. Course Information:**

##### **1.1 Class Location and Time:**

This is a blended course. It has recorded lectures to listen to before Wednesday classes, and 2-hour in person classes on Wednesdays.

Section 200: Wednesdays 9:30 am to 11:30 am – SSC 3010

Section 201: Wednesdays 11:30 am to 1:30 pm – SSC 3010

Section 202: Wednesdays 2:30 pm to 4:30 pm – SSC 3010

##### **1.2 Course Description:**

An overview of the Income Tax Act (Canada) and its effect on taxation for individuals. Covers different sources of personal income, deductions, and credits that are allowed under the Act.

**Antirequisite(s)** at Main campus: [Business Administration 4479A/B](#).

**Prerequisite(s)**: [MOS 3360A/B](#) and enrolment in 3rd or 4th year of BMOS.

**Extra Information:** 4 lecture hours (Main)

**Course Weight:** 0.50

Unless you have either the requisites for this course or written special permission from your Dean's Designate (DAN Management Advisors) to enroll in it, you may be removed from this course, and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites.

### 1.3 Accessibility:

DAN Department of Management & Organizational Studies strives at all times to provide accessibility to all faculty, staff, students and visitors in a way that respects the dignity and independence of people with disabilities.

Contact Academic Support & Engagement at <http://academicsupport.uwo.ca/> for information about Western's Accessible Education.

More information about "Accessibility at Western" is available at: <http://accessibility.uwo.ca>

### 1.4 Land Acknowledgement:

We acknowledge that Western University is located on the traditional lands of the Anishinaabek, Haudenosaunee, Lūnaapéewak and Attawandaron peoples, on lands connected with the London Township and Sombra Treaties of 1796 and the Dish with One Spoon Covenant Wampum.

With this, we respect the longstanding relationships that Indigenous Nations have to this land, as they are the original caretakers. We acknowledge historical and ongoing injustices that Indigenous Peoples (e.g. First Nations, Métis and Inuit) endure in Canada, and we accept responsibility as a public institution to contribute toward revealing and correcting miseducation as well as renewing respectful relationships with Indigenous communities through our teaching, research and community service.

<https://indigenous.uwo.ca/initiatives/docs/indigenous-land-acknowledgment.pdf>

### 1.5 Senate Regulations

Senate Regulations state, "unless you have either the requisites for this course or written special permission from your Dean to enroll in it, you will be removed from this course, and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites."

This regulation is in regard to the PREREQUISITE COURSES required.

## 2. Course Materials

**Byrd & Chen's Canadian Tax Principles - 2024-2025 Edition. Donell, Gary. Pearson Canada.**

This text comes in a bundle with 3 books: Volume I, Volume II, and a Study Guide. You may purchase either a hard copy bundle of the books or the e-text. MyLab comes with both options and has very good resources for assisting with this course.

**PRINTED: ISBN 9780135329436.** Includes printed textbooks along with access to e-text and MyLab.

**E-TEXT: ISBN 9780135329443.** Includes e-text and MyLab.

**Because tax rates and policies change every year, YOU MUST HAVE THE 2024-2025 EDITION.**

**PLEASE NOTE:** You will use the same set of books for MOS 4462 if taken in the winter term (January – April 2025). In MOS 3362 you will use all of Volume 1 and part of Volume 2, along with the Study Guide. In MOS 4462 you will finish Volume 2 and will continue to use the Study Guide.

You will also use the Income Tax Act, which is available through the course OWL site or <https://edu-knotia-ca.proxy1.lib.uwo.ca/>

All course material will be posted to OWL: <https://westernu.brightspace.com/>

Students are responsible for checking the course OWL site (<https://westernu.brightspace.com/>) regularly for news and updates. This is the primary method by which information will be disseminated to all students in the class.

If students need assistance with the course OWL site, they can seek support on the [OWL Brightspace Help](#) page. Alternatively, they can contact the Western Technology Services Helpdesk. They can be contacted by phone at 519-661-3800 or ext. 83800.

### **Technical Requirements**

It is highly recommended that students have a computer with Excel that can be used to follow along and work through problems with during class.

## **3. Course Objectives and Format**

The DAN Department of Management and Organizational Studies as a whole draws upon an evidence-based management approach. Evidence-based management is the systematic process of gathering evidence from multiple sources, critically appraising the evidence, and using that evidence in making and evaluating management decisions to improve organizational performance.

### **3.1 Course objectives**

The objective of this course is for students to gain an understanding of the underlying principles of Canadian federal income tax for individuals. Regardless of career objectives, all students will have to deal with taxation in their lives. The task of this course is to ensure a thorough understanding of specific areas of the Canadian Income Tax Act so that relevant information is considered in personal tax planning and in making business decisions. Students will become competent in analyzing, interpreting, and applying Canadian income tax laws and regulations. By the end of this course, students will be able to calculate income tax payable for a family.

### **3.2 Course format**

This is a blended course. It is part online asynchronous and part in-person synchronous.

The technical course concepts are taught through recorded video lectures that are posted on OWL each week. This allows students to learn in the comfort of their own environment, and at times that work best for them. It also allows students to listen again as often as needed in order to learn course concepts. Recorded lectures are approximately 1 to 1.5 hours per week in total.

*RECORDED LECTURES MUST BE WATCHED BEFORE COMING TO CLASS EACH WEEK.*

During Wednesday class sessions we will work on problems together and will apply concepts that were taught in the recorded lectures. This is not a class for sitting back and watching. You are expected to be actively working on problems during this class. This is the best way to learn.

After class students should continue to do as many exercises and problems as they can until they feel confident with the course material.

The chapters in MOS 3362 build on one another. Concepts learned in one chapter are used in later chapters. The end goal is to complete complex tax calculations for a family of individuals.

All course material, including recorded lectures and course notes, are the personal intellectual property of the instructor and are not to be copied in any manner whatsoever. They have been created solely for the use of students in MOS 3362 at Western University in the fall term of 2024. Sharing with anyone (including, but not limited to, tutors and other websites) is an academic offense.

This course has a NO PHOTOS / NO RECORDING policy. Students are not permitted to take pictures, screenshots, or videos of recorded lectures or of work done during in-person classes.

Students are expected to make their own notes. Official solutions to the assigned problems will be made available on OWL at the end of each week.

How to Succeed:

1. Watch the recorded lecture(s) BEFORE class each week.
2. Complete the chapter Exercises, following examples in the textbook as needed.
3. Come to class on Wednesdays prepared to work on Assignment Problems together.
4. After class, complete as many Assignment Problems and Self-Study Problems as you can. No two tax questions are alike. You will learn most, and remember best, by doing problems. It is particularly helpful to try them without looking at the solutions, then compare your answer with the posted solution.

### **Key Sessional Dates**

Classes begin: September 5, 2024

Last day to add: September 13, 2024

Fall Reading Week: October 12 – 20, 2024

Last day to drop without academic penalty: December 2, 2024 (Shows as WDN)

Classes end: December 6, 2024

Exam period: December 9 – 22, 2024

## **4. Learning Outcomes**

By taking this course, students will:

- Develop an understanding of the objectives and the structure of the Canadian tax system as it relates to determination of income tax liabilities for an individual.
- Apply the procedures and administrative requirements imposed by the Canadian Income Tax Act.
- Use provided information to recognize the four different types of income as well as other income and expenses. Apply the relevant rules to determine net and taxable income for an individual.
- Identify situations in which a described transaction may be subject to special rules. Apply the relevant rules to determine net and taxable income for an individual.
- Integrate provided information about the tax situation of an individual or a family group to provide tax planning suggestions and calculate income taxes payable.
- Analyze data from multiple sources in preparing income tax calculations.

This course covers the tax competencies required by CPA. You are expected to know and to apply the material from this course if you pursue post-graduate CPA studies, including Western's Graduate Diploma in Accounting (G-Dip) program.

This course also provides the opportunity to develop the CPA Enabling Competencies:

1. Acting Ethically and Demonstrating Professional Values
2. Leading
3. Collaborating
4. Managing Self
5. Adding Value
6. Solving Problems and Making Decisions
7. Communicating

### **Technical Requirements**

A computer with Excel is recommended for completing problems during class.

## 5. Evaluation

Weekly In-Class Professionalism	10%
Tax Assignment – Due Sunday, December 1 at 11:55 pm	10%
Will be accepted until Tuesday, December 3 at 11:55 pm without penalty	
Midterm 1: CH 1–4 and Data Analytics - Friday, October 11, 2:30 – 4:30 pm	20%
Midterm 2: CH 5–8 - Friday, November 15, 2:30 – 4:30 pm	25%
Cumulative Final Exam: CH 1-11 and Data Analytics- 4 hours (set by Registrar)	35%

Students must pass at least one mid-term test and must complete the tax assignment to qualify to write the final exam. Students that do not write the final exam will not pass this course.

Students are responsible for material covered in the lectures as well as the assigned sections in the text.

**Grades will not be adjusted based on need. It is important to monitor your performance in the course. Remember: *You* are responsible for your grades in this course.**

The DAN Department has a grade policy which states that for courses in the 3000-4000 range, the class average must fall between 72% and 77% for all sections of a course taught by the same instructor. In very exceptional circumstances only, class averages outside this range may be approved by the Undergraduate Chair or Chair. Class averages are not grounds for appeal.

Cheating will not be tolerated, and regardless of the reason will result in a grade of zero for the assessment. It will also be reported as an academic offense on the student's academic record.

The use of generative artificial intelligence tools or apps, including tools like ChatGPT and other AI writing or coding assistants, is prohibited for graded material in this course, and will result in academic penalties.

### Exam Policies

**All exams are closed book and must be written in person. The use of course materials, dictionaries, and translation devices, etc. is NOT permitted during exams, and will result in a grade of zero for the test. It will be treated as if the test had not been written. This means that the student will not pass this course, as completing all components is a requirement to pass.**

Tests for this course primarily include tax schedules and short answer questions but may also include multiple-choice questions. Formats taught in class must be used. Students are responsible for all assigned sections of the textbook as well as any other assigned readings, videos, and course materials. Please check the Weekly Schedule for details.

Students are given a choice of writing tests by hand OR with their computer using Excel along with OWL and ProctorTrack. Students that wish to use Excel must notify the course instructor ahead of time and must complete ProctorTrack onboarding by Friday, October 4 (one week before the first mid-term test).

By choosing to use your computer for tests, you are consenting to the use of ProctorTrack and acknowledge that you will be required to provide personal information (including some biometric data) and the session will be recorded. You will need a reliable device that meets the technical requirements for this service. More information about ProctorTrack, including technical requirements, is available on Western's Remote Proctoring website at: <https://remoteproctoring.uwo.ca>.

In the event of any issues with technology during a test, students **MUST BE PREPARED** to switch to writing by hand. Please bring a calculator and something to write with in case you end up needing them.

Regardless of whether writing by hand or by computer, all students will be given a printed copy of the test questions to use during the exam. Tax Rate Sheets will also be provided for all exams. **Students are not permitted to write or make any marks on the rate sheets.** This is very important, as the rate sheets are collected at the end of each test and are used again for subsequent exams.

Non-programmable calculators are permitted. No other electronic devices are permitted, including but not limited to smart watches and phones. Dictionaries are not permitted.

- Bring student identification to exams.
- Nothing is to be on/at one's desk during an exam except a pencil, an eraser, and the individual's student card
- For students writing with Excel, only the material provided through ProctorTrack / Tests & Quizzes on OWL may be opened on the computer.
- Do not bring or wear smart watches, music players, cell phones, beepers, or other electronic devices to exams.

### **General information about missed coursework**

Students must familiarize themselves with the *University Policy on Academic Consideration – Undergraduate Students in First Entry Programs* posted on the Academic Calendar:

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/academic\\_consideration\\_Sep24.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf),

This policy does not apply to requests for Academic Consideration submitted for **attempted or completed work**.

The policy also does not apply to students experiencing longer-term impacts on their academic responsibilities. These students should consult [Accessible Education](#).

For procedures on how to submit Academic Consideration requests, please see the information posted on the Office of the Registrar's webpage:

[https://registrar.uwo.ca/academics/academic\\_considerations/](https://registrar.uwo.ca/academics/academic_considerations/)

All requests for Academic Consideration must be made within 48 hours after the assessment date or submission deadline.

All Academic Consideration requests must include supporting documentation; however, recognizing that formal documentation may not be available in some extenuating circumstances, the policy allows students to make one Academic Consideration request **without supporting documentation** in this course. The following assessments are excluded from this, and therefore always require formal supporting documentation:

- Midterm 2
- Examinations scheduled during official examination periods (i.e. – final exams - defined by policy)

When a student *mistakenly* submits their one allowed Academic Consideration request **without supporting documentation** for the assessments listed above or those in the **Coursework with Assessment Flexibility** section below, the request cannot be recalled and reapplied. This opportunity is forfeited.

## **Mid-Term Tests and Final Exam**

### **MID-TERM 1 – Friday, Oct. 11 - 2:30 to 4:30 pm - CH 1, 2, 3, 4, and Data Analytics – 20% of grade:**

Students who miss Mid-Term 1 will have the weight transferred to the cumulative final exam.

### **MID-TERM 2 – Friday, Nov 15 - 2:30 to 4:30 pm - CH 5, 6, 7, 8 – 25% of grade:**

Students who miss Mid-Term 2 will require documentation that is approved by academic counselling. With approval, the weight of Mid-Term 2 will be transferred to the cumulative final exam.

Please remember that students must pass at least one mid-term test to write the final exam.

### **CUMULATIVE FINAL EXAM - Chapters 1 through 11 and Data Analytics – 35% of grade:**

Students that miss the final exam will require documentation that is approved by academic counselling. With approval, a make-up final exam at a date and time set by the professor. Students that are unable to write the make-up at the scheduled time must have additional approval from academic counselling and may be offered the opportunity to write the final exam during the April exam period. Please note: Proctortrack will not be available for the make-up final exam.

## **Essential Learning Requirements**

Even when Academic Consideration is granted for missed coursework, the following are deemed essential to earn a passing grade:

- Students must independently complete the tax assignment to write the final exam.
- Students must pass at least one mid-term test to write the final exam.
- Students must pass the cumulative final exam to pass the course.

Students who do not meet these requirements will receive a final course grade of 45%.

Students who miss too many assessments due to illness and have approval from Academic Counselling to receive course credit will be given an opportunity to complete the missed assessments with the next offering of the course. Students in this situation will receive a grade of Incomplete (INC) and their maximum course load may be reduced during the term in which they complete their course requirements.

## **Coursework with Assessment Flexibility**

### **Tax Assignment – Due Sunday, December 1, 2023, at 11:55 pm = 10% of grade Will be accepted until Tuesday, December 3 at 11:55 pm without penalty.**

Due to the no-late-penalty period, requests for academic consideration for this assessment will be denied. No assignments will be accepted after December 3 at 11:55 pm.

This assignment requires the use of Excel to analyze the transactions of a taxpayer and to determine the amount of income tax payable. Each student is expected to work independently, and each student's answers should uniquely reflect their own best understanding of the assignment. The use of tutors, other individuals, AI (such as ChatGPT, Grammarly AI), etc., is not permitted and is considered an academic offense. Assignments completed with unauthorized assistance will be considered unsubmitted. Assignments will be evaluated by software designed to detect collaboration and use of other types of assistance.

Please remember that completing this assignment is a requirement to pass this course. In the case of no submission, including the instances described above, students will not be permitted to write the final exam and will not pass this course.

## **Class Professionalism**

Students are expected to attend all Wednesday class sessions, and to act in a professional manner that is respectful toward the instructor and other students. Class participation and engagement is an integral part of the learning experience in this course. Therefore, it is expected that every student will be prepared for each class and will be a willing participant in the discussions. Voluntary class participation is expected; however, students who do not volunteer answers may still be called upon to answer questions related to assigned material. For classes to run smoothly it is essential that all students are fully prepared for every class. Some classwork will be done in small groups.

Class Professionalism will be graded on the 10 best out of 12 classes. The lowest 2 classes will be dropped. Should extenuating circumstances arise, students do not need to request Academic Consideration for the first 2 missed classes. Academic consideration requests will be denied for the first 2 missed classes. Academic consideration without documentation may be used for one additional missed class if necessary – provided academic consideration without documentation has not been used elsewhere.

Professionalism grades will be based on the following rubric:

- 0 – Student was late for class, did not attend class, or attended class but worked on other things during class. Minimal engagement. Did not demonstrate professionalism.
- 1 – attended on time, worked on assigned in-class problems, and demonstrated professionalism throughout class session - but did not ask or answer any questions. Submitted any in-class work that was requested.
- 2 – In addition to 1, the student asked and/or answered questions. Worked effectively in groups when group work was assigned.
- 3 – In addition to 1 and 2, the student contributed to class discussion throughout the class session. Added considerable value.

Students are expected to:

- Arrive to class on time and remain in class for the full duration of the class.
- Use electronic devices (ie. laptop, tablet, etc.) for class purposes ONLY.
- Avoid the use of phones and email during class session.
- Contribute to making the class session better for everyone by words and actions.

Professionalism marks can make a significant difference in achieving your goal for your final course grade. Professionalism marks must be earned, they are given for simply showing up.

## **6. Lecture and Examination Schedule**

A detailed weekly schedule is posted on the course OWL site.

## **7. Student Responsibilities**

Students should familiarize themselves with Western University Senate Regulations, please see: [http://www.uwo.ca/univsec/academic\\_policies/index.html](http://www.uwo.ca/univsec/academic_policies/index.html).

Material covered in lectures will not always be the same as material covered in the textbook. These two sources should be viewed as complimentary and not as redundant. As such, students who want to do well in this course are **strongly encouraged** to attend lectures on a regular basis. Please note that the instructor provides copies of lectures notes on the course OWL site. If any other material is missed, it is the student's responsibility to arrange with another student to obtain the missed material.



## 7.1 Respect

Please act respectfully towards the classroom, the instructor and your fellow students. Acting respectfully means arriving on time, turning off phones, avoiding private discussions during lectures, refraining from viewing non-course material on your laptops, and cleaning up after yourself. Acting respectfully provides a better learning experience for everyone.

Private in-class discussions are distracting to students and the instructor. If other students are distracting your attention from the material, please ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), please see your instructor.

Late arrivals are also distracting. Please try to arrive on time for classes.

## 7.2 No Recording of Classes

Students are not permitted to record any portion of a class, audio or video, without the prior written permission of the instructor.

## 7.3 Copyright Notice

Lectures and course materials, including power point presentations, outlines, and similar materials, are protected by copyright. You may take notes and make copies of course materials for your own educational use. You may not record lectures, reproduce (or allow others to reproduce), post or distribute lecture notes, wiki material, and other course materials publicly and/or for commercial purposes without the written consent of your instructor.

# 8. Exam Policies

- All exams must be written in person.
- A choice is offered to write exams by hand or with Excel (computer). If using Excel, ProctorTrack will be used.
- Students must bring their student ID card to exams. If using your computer, bring your charger!
- Do not wear baseball caps to exams.
- Nothing is to be on/at one's desk during an exam except a pencil/pen, an eraser, your student ID card, and your computer if using Excel.
- No other browsers or programs may be open while an exam is in progress.
- Do not bring or wear smart watches, music players, cell phones, beepers, or other electronic devices to exams.
- To ensure fairness to all students, the professor limits answering questions during exams.

### E-mail Policies

The following policies apply to all emails between students and the instructor. Please respect the fact that your Instructor receives hundreds of emails from students and must deal with those emails in a fair and organized manner. Unacceptable emails will receive a reply saying only "Please see Email Policies on the course outline".

## 8.1 UWO.CA Email Addresses Only

For privacy reasons, students must use their Western email accounts to contact their Instructor. The Instructor will not respond to emails from non-uwo.ca addresses (e.g. hotmail.com, gmail.com, etc.).

## 8.2 Subject Line Must Include Course and Section Number

The subject line of emails must contain the name or number of the course, and the section number in which the student is enrolled. The Instructor teaches different courses and sections and cannot properly respond to questions if they do not know which course or section you are enrolled in.

### 8.3 Acceptable Emails

- questions about the course content or materials
- asking to set up an appointment to ask questions or review an exam
- notification of illness or other special circumstances
- providing constructive comments or feedback about the course

### 8.4 Unacceptable Emails

- questions that may be answered on OWL or on this course outline
- asking when grades will be posted
- asking what grade a student received
- asking where or when an exam is scheduled or the material covered on an exam
- requests for grade increases, extra assignments, or reweighting of course components

## 9. Attendance

IN-PERSON: It is expected that students will attend all classes. Students are encouraged to obtain any missed information from another student.

### 9.1 Short Absences.

If you miss a class due to minor illness or other problems, check your course outlines for information regarding attendance requirements and make sure you are not missing a test or exam. Cover any readings and arrange to borrow any missed material from another student.

### 9.2 Extended Absences.

If you are absent more than two weeks or if you get too far behind to catch up, you should consider reducing your workload by dropping one or more courses. The [Academic Counsellors](#) can help you to consider the alternatives. At your request, they can also keep your instructors informed about your situation.

## 10. Grade Fairness

Fairness requires that all students be treated equally and be evaluated using the criteria set out in this course outline. The evaluation criteria are based on actual achievement and not on how hard a student has tried.

Claims by students of an excellent academic history, good attendance record, need to obtain or maintain a scholarship, desire to be admitted to Ivey or graduate school, or other personal issues, cannot be used to justify a higher grade in the course or a reweighting of course components. There is no extra work or assignment available for extra credit or to “make up” for a course component that was missed or performed poorly.

**You, the student, are responsible for the grades earned.**

## 11. Posting of Grades

Midterm exam grades will be posted on OWL once the grades are available. Final exam grades and final course grades are not posted on OWL and are available once they have been posted by the Registrar under “Academic Summary” at the [Student Centre](#) website.

## 12. University Policy Regarding Illness, Absence and Accommodation

### 12.1 Illness

Students will need to provide a Student Medical Certificate if the absence is medical or provide appropriate documentation if there are compassionate grounds for the absence in question.

Students are encouraged to contact their Faculty Academic Counselling office to obtain more information about the relevant documentation.

For privacy reasons, students should also note that individual instructors should not receive documentation directly from a student, whether in support of an application for consideration on medical grounds, or for other reasons. All documentation required for absences must be submitted to the Academic Counselling office of a student's Home Faculty.

For details on the Policy on Accommodation for Medical Illness, go to:

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/academic\\_consideration.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration.pdf)

Students can download the Student Medical Certificate (SMC) here:

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/medicalform.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf)

## 12.2 Accessible Education

Students with disabilities work with Accessible Education (formerly SSD) which provides recommendations for accommodation based on medical documentation or psychological and cognitive testing. The accommodation policy can be found here:

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/Academic Accommodation disabilities.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/Academic_Accommodation_disabilities.pdf)

Students needing access to Accessible Education should register here:

[http://academicsupport.uwo.ca/accessible\\_education/index.html](http://academicsupport.uwo.ca/accessible_education/index.html)

## 12.3 Religious Accommodation

When conflicts with a religious holiday that requires an absence from the University or prohibits certain activities, students should request an accommodation for their absence in writing to the course instructor and/or the Academic Advising office of their Faculty of Registration. This notice should be made as early as possible but not later than two weeks prior to the writing or the examination (or one week prior to the writing of the test).

Please visit the Diversity Calendars posted on our university's EDID website for the recognized religious holidays:

<https://www.edi.uwo.ca>.

## 13. University Policy on Cheating and Academic Misconduct

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, at the following Web site:

[http://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/scholastic\\_discipline\\_undergrad.pdf](http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf)

Students are responsible for understanding the nature of and avoiding the occurrence of plagiarism and other academic offenses. Students are urged to read the section on Scholastic Offenses in the Academic Calendar.

Note that such offenses include plagiarism, cheating on an examination, submitting false or fraudulent assignments or credentials, impersonating a candidate, or submitting for credit in any course without the knowledge and approval of the instructor to whom it is submitted, any academic work for which credit has previously been obtained or is being sought in another course in the University or elsewhere. If you are in doubt about whether what you are doing is inappropriate, consult your instructor. A claim that "you didn't know it was wrong" will not be accepted as an excuse.

The use of AI and translation tools in written work beyond a dictionary is not permitted unless permission is granted by the instructor for specific circumstances. Any work submitted must be the work of the

student in its entirety unless otherwise disclosed. When used, any such AI or translation tool should be used ethically and responsibly, and students must cite or credit the tools used in line with the expectation to use AI as a tool to learn, not only to produce content.

A copy of guidelines about how to avoid cheating can be obtained from the Office of the Ombudsperson, Room 3135 WSSB, (519) 661-3573, [ombuds@uwo.ca](mailto:ombuds@uwo.ca).

Cheating on exams will not be tolerated; students are referred to the university policy on scholastic offenses. Looking at the test of another student, allowing another student to view your exam, or obtaining information about a test in advance are all examples of cheating.

Students found cheating will receive a zero (0%) on that exam. A number of safeguards will be employed to discourage cheating. For example, examination supervisors (proctors) of the tests may ask students to move to another seat during the exam, cover their paper, avert their eyes from other students' papers, remove baseball caps, etc. This is not meant as a personal affront nor as an accusation of cheating, rather as vigilant attempts at proctoring.

The penalties for a student guilty of a scholastic offense include refusal of a passing grade in the assignment, refusal of a passing grade in the course, suspension from the University, and expulsion from the University.

## 14. Procedures For Appealing Academic Evaluations

1. In the first instance, all appeals of a grade must be made to the course instructor (informal consultation).
2. If the student is not satisfied with the decision of the course instructor, a written appeal must be sent to the Undergraduate Chair of the Department of Management and Organizational Studies.
3. If the response of the Undergraduate Chair is considered unsatisfactory to the student, they may then appeal to the Dean of the Faculty in which the course of program was taken.
4. Only after receiving a final decision from the Dean may a student appeal to the Senate Review Board Academic. A Guide to Appeals is available from the Office of the Ombudsperson.

## 15. Support Services

### 15.1 Support Services

The Registrar's office provides you with information on services, courses, student finances, resources, latest news, as well as Student Central's hours of operation at <http://www.registrar.uwo.ca>

Student Support Services (***including the services provided by the USC listed here***) can be reached at: <http://westernusc.ca/services/>

Academic Support & Engagement can be reached at: <http://academicsupport.uwo.ca>

Students who are in emotional/mental distress should refer to Health and Wellness: <https://www.uwo.ca/health/> for a complete list of options about how to obtain help.

### 15.2 Academic Concerns.

If you are in academic difficulty, it is strongly recommended that you see your academic counsellor.