



# Winter 2025 Course Syllabus MOS 3360B Intermediate Accounting I Section 001

(In-Person)

# 1. Course Information:

## 1.1 Class Location and Time:

See Owl Brightspace for classroom details.

#### **1.2** Instructor Contact Information:

Nathan Asare-Bediako Office: SSC 4087

Email: nasareb@uwo.ca

#### **1.3** Course Description:

Theory and concepts of financial accounting with particular emphasis on financial statements, revenue recognition, and current and long-term assets. 3 lecture hours.

Antirequisite(s): Business Administration 4417A/B

Prerequisite(s): Business Administration 2257 or MOS 2227A/B and enrolment in 3rd or 4th year of BMOS or Music Administrative Studies (MAS)

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

#### 1.4 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 <a href="http://academicsupport.uwo.ca/">http://academicsupport.uwo.ca/</a> for information about Western's Accessible Education.

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

## 1.5 Land Acknowledgement:

We acknowledge that Western University is located on the traditional lands of the Anishinaabek, Haudenosaunee, Lūnaapéewak and Chonnonton Nations, 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 (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.

## 1.6 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

Kieso, Weygandt, Warfield, Wiecek, and McConomy, Intermediate Accounting, Volume 1, 13th Canadian Edition, Wiley Publishing, 2022.

#### Western Bookstore

- Printed: Loose-Leaf Print with WileyPLUS NextGen Card, Volume 1, ISBN: 9781119740513
- E-Text: WileyPLUS Stand Alone with access to the e-textbooks for the duration of the course, Volume 1, ISBN: 9781119740421 Textbook Search | DelleIce Family Bookstore

#### **Cost of Textbook:**

1 semester WileyPLUS code \$89

1 semester WileyPLUS code + Loose Leaf text \$167.25

Students are welcome to purchase second-hand or earlier editions of this textbook

#### WileyPLUS Website

WileyPLUS Stand Alone with permanent access to the e-textbook, Volume 1

If you are registered in the Accounting module and plan to continue in Accounting, it is recommended you purchase either the printed copy of the textbook or WileyPLUS Stand Alone with permanent access to the e-textbook.

All course material will be posted to the OWL course site: https://westernu.brightspace.com/

Students are responsible for checking the OWL course site 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 OWL course site, they can seek support on the <a href="OWL">OWL</a>
<a href="Brightspace Help">Brightspace Help</a> page. Alternatively, they can contact the <a href="Western Technology Services Helpdesk">Western Technology Services Helpdesk</a>
<a href="Online">Online</a> or by phone at 519-661-3800 or ext. 83800 for technical support. Current versions of all popular browsers (e.g., Safari, Chrome, Edge, Firefox) are supported with OWL Brightspace. What is most important is that students update their browser frequently to ensure it is current. All JavaScript and cookies should be enabled.

# 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

This course provides students with a foundation in financial reporting. Students evaluate the appropriate treatment of accounting transactions associated with assets and revenue, apply accounting principles under Accounting Standards for Private Enterprises (ASPE) and International Financial Reporting Standards (IFRS), and prepare financial statements.

#### **3.2** Course format

*Class sessions:* The scheduled class time will be used by the course instructor in a variety of ways to support student learning. Class sessions will include a blend of lectures, class discussion, problem solving and group work.

*Participation:* Class discussion is an integral part of each session. It is expected students are prepared for class by completing the readings prior to class.

*Practice problems:* This course requires students to work with the material being learned. For this reason, ample practice problems are assigned. Some of these questions will be completed in class to give students an opportunity to apply what they have learned through the lectures and chapter readings. Further problems in the format of self-study questions are provided so students can continue to practice outside of class and deepen their accounting knowledge.

*Solutions:* This course has a No Photos / No Recording policy. Students are not permitted to take pictures or videos of work done in class by the professor. Students should take their own notes of solutions discussed in class.

Official solutions to the practice problems will be made available on the OWL course site after the relevant material is covered by <u>all sections</u>, so that students can check their own solutions and thereby determine their understanding of the material. It is expected that students will attempt the question prior to reviewing the solution. The course instructor should be consulted if the student has difficulty understanding the suggested solution.

WileyPLUS homework assignments: Students will complete weekly homework assignments for each chapter to allow students to practice and check their understanding of the course material. These assignments will be submitted, graded, and will contribute to the student's final grade.

Assignment and Examinations: The assignment and examinations will test the student's comprehension of both the technical and conceptual aspects of the course.

To perform well in this course and master the concepts, considerable time is required to read the textbook, attempt the practice problems, and complete the weekly assignments. Students should schedule their time accordingly.

It is expected students will complete the accounting problems on their own and then debrief their answers by reviewing the solution to determine their understanding of the material. To maximize learning, students should make an honest attempt at each accounting problem prior to reviewing the solution. Students will find that there is likely to be a direct correlation between the number of accounting problems they prepare and adequately debrief, their class attendance, and their course grade.

Students seeking an easy credit are strongly discouraged from registering in this course. For many students, this course is a difficult one. The difficulty arises from a challenging subject matter as well as failing to devote enough time to the course content, including preparing for class, working through accounting problems, and completing the weekly assignments. It is essential that students keep up with the assigned readings and practice problems.

## 4. Learning Outcomes

Upon successful completion of this course, students will be able to:

- 1. Understand the Canadian financial reporting environment.
- 2. Explain the components of a conceptual framework for financial reporting and apply the conceptual framework.
- 3. Prepare financial statements, including the Statement of Financial Position, Statement of Financial Performance, and the Statement of Retained Earnings.
- 4. Properly account for the issues associated with revenue recognition.
- 5. Assess the accounting issues associated with current and long-term assets, and apply the appropriate approach for recognition, measurement, presentation, and disclosure.
- 6. Use data analytics to ask and answer accounting questions.

## 5. Evaluation

<u>Component</u>	<u>Date</u>	<u>Weighting</u>
Participation	weekly	10%
WileyPLUS assignments	weekly	7%
Course Assignment	Due March 24, 2025	8%
Midterm exam	February 28, 2025 (3.5 hours)	35%
Final exam	April 7-30 exam period (3.5 hours)	40%

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course to receive a passing grade in the course. There are no exceptions to this. Extra assignments to improve grades will not be allowed and reweighting of course components will not occur. **Students MUST PASS the final exam to pass this course.** Students who do not meet the above requirements will receive a grade of 47.

Grades will not be adjusted on the basis of need. It is important for students to monitor their performance in the course. Students are responsible for their grades in this course.

The DAN Department has a grade policy which states that for courses in the 3000 range, the class average must fall between 70% 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.

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

#### **5.1** Participation

Class discussion and engagement are integral parts of the learning experience in this course. It is expected that students will be prepared for each class and be a willing participant in discussions. Voluntary class participation is expected; however, students who do not volunteer answers may be called upon to answer questions related to assigned material.

Participation marks can make a difference in achieving a student's goal for their final course grade and must be earned. They are not negotiable. Poor preparation for class, disruptive behaviour, or

frequent lateness or absences, will have a negative impact on the assessment of a student's participation grade.

Participation will be assessed on a weekly basis according to the following rubric:

Level	<u>Description</u>
0	Student is absent from class or attends class and is disruptive, including use of technology for non-course activities or cell phone during class time.
1	Student is engaged with the course materials throughout the class but does not contribute to the class discussion.
2	Student contributes to the class discussion by asking / answering questions and making comments. Questions / comments are primarily factual in nature.
3	Student demonstrates good preparation for class, contributes to content-based questions/answers in both the lecture AND the problem take-up components. Student offers insights and adds value to the class discussion. Preparation for class is evident.

#### Students are expected to:

- Arrive at class on time and remain in class for the full duration of the class.
- Use electronic devices (e.g., laptop, tablet, etc.) for class purposes only.
- Avoid the use of cell phones, email, messaging, social media, etc. during class.

Should extenuating circumstances arise, academic consideration without documentation may be used for one missed class if necessary, provided academic consideration without documentation has not been used elsewhere.

## 5.2 WileyPLUS Homework Assignments

The WileyPLUS homework assignments are an integral part of the learning process in this course and are intended to supplement the lectures, chapter readings, and assigned practice problems. All students must register with WileyPLUS at <a href="https://www.wileyplus.com/go/login">https://www.wileyplus.com/go/login</a> to qualify for the homework assignment marks. New users will create an account using their UWO email address; returning users can log in using their existing account. Refer to the OWL course site for further details on registering for a WileyPLUS account.

Homework assignments are to be completed after reading the chapter and attending class to enhance the student's understanding of the course content. The deadline for each homework assignment is available in WileyPLUS and on the OWL course site.

There are 10 assignments in total. Each assignment will be graded, and a final grade will be provided at the end of the term. In determining the student's final grade, the lowest three assignment grades will be dropped, and the final grade will be based on the best 7 of 10 assignments. Due to the assessment flexibility, requests for academic consideration for this assessment will be denied. No extensions, reweights, or make-up options will be offered by the course instructor for any missed WileyPLUS assignment. Completing these weekly homework assignments is a requirement to pass this course.

#### 5.3 Assignment

The assignment requires students to analyze accounting issues using the CPA Handbook. The assignment is due on Monday, November 25, 2024, at 9:00 am.

Students are expected to submit the assignment by the deadline listed. Should extenuating circumstances arise, students do not need to request Academic Consideration and are permitted to submit their assignment until Thursday, November 28, 2024, at 9:00 am without penalty.

Due to the 72 hour no-late-penalty period, requests for academic consideration for this assessment will be denied. No assignments will be accepted after November 28, 2024, at 9:00 am. Any assignment received after the 72 hour no-late-penalty period will result in a grade of zero (0).

Students have the option to complete the assignment individually or in a group of two students. Groups must consist of students with the same instructor. Each submission should uniquely reflect the students own best understanding of the assignment. The use of materials, resources, other individuals, or AI (such as ChatGPT, Grammarly AI), etc., is not permitted and will be considered an academic offense. Assignments completed with unauthorized assistance will be considered unsubmitted.

Assignments must be submitted through the OWL course site and will be evaluated by software designed to detect collaboration and use of other types of assistance. Assignments will not be returned to students and may be reviewed in the instructor's office.

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 pass the course.

#### **5.4** Examinations

Exams may consist of a combination of multiple-choice, short-answer questions, long-answer questions, and written responses. Students are responsible for material covered in the lectures, assigned chapters, assigned questions, and the weekly WileyPLUS homework assignments. Exams will not be returned to students but may be reviewed in the instructor's office.

Each exam is scheduled for 3.5 hours and are closed book examinations. Notes, cheat-sheets, or any other physical aids other than calculators are NOT allowed into the examinations. Dictionaries and/or translation devices are NOT allowed in the examinations.

Only non-programmable and non-graphic calculators are allowed for the examinations. If the student is unsure, they are encouraged to ask the professor to check their calculator.

Electronic devices of <u>any kind</u> (including cell phones, smart watches, tablets, pagers, music players, and programmable calculators) are NOT permitted at examinations. If a student is found to have an electronic device, including a cell phone, on their person during an examination, it will be considered an academic offence AND will result in an automatic grade of zero (0) for that examination, whether the device is used or not, or whether it is turned on or not. These rules will be strictly enforced as it is our responsibility to do everything possible to prevent cheating on examinations.

Students are required to write both the midterm and final exam to pass this course. If a student misses an exam due to illness or another exam conflict, it is the student's responsibility to contact the instructor <u>prior</u> to the exam and to provide appropriate documentation to the <u>Academic Counseling office</u>. The student may then be eligible to write a make-up exam. Refer to the Make-Up Examinations section below for further details.

#### 5.5 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,

This policy does not apply to requests for Academic Consideration submitted for **attempted or completed work**, whether online or in person.

The policy also does not apply to students experiencing longer-term impacts on their academic responsibilities. These students should consult <u>Accessible Education</u>.

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/

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. Recognizing that formal documentation may not be available in some extenuating circumstances, the policy allows students to make <u>one</u> Academic Consideration request **without supporting documentation** in this course. However, the following assessments are excluded from this, and therefore always require formal supporting documentation:

- Examinations scheduled during the official examination periods (as per the policy). For this course, the official examination period is December 9-22, 2024.
- Midterm exam (Designated as the <u>one</u> assessment that always requires documentation when requesting Academic Consideration.)

When a student <u>mistakenly</u> submits their <u>one</u> allowed Academic Consideration request **without supporting documentation** for the assessments listed above or for coursework with assessment flexibility (WileyPLUS homework assignments, Assignment), <u>the request cannot be recalled and reapplied</u>. This privilege is forfeited.

## 5.6 Make-Up Examinations

A student that misses the midterm or final exam must have approval from Academic Counselling **AND** notify the course instructor within 48 hours of the missed exam to be eligible to write a makeup exam. The student must provide appropriate documentation to the <u>Academic Counselling office</u> as soon as possible. Refer to Social Science Academic Counselling for details on timing for documentation at <a href="https://www.counselling.ssc.uwo.ca/procedures/academic consideration.html">https://www.counselling.ssc.uwo.ca/procedures/academic consideration.html</a>.

The date and time of the make-up examination will be set by the instructor **after** the scheduled original exam has been completed and will be communicated to the student thereafter. The make-up exam will cover the same chapters as the original exam but may vary in format and/or number of questions.

If a student is unable to attend the scheduled make-up exam, then the student is responsible for obtaining additional accommodation from Academic Counselling as outlined above and notify the instructor within 48 hours of the missed make-up exam. The student will receive an SPC as their final course grade and may be granted an opportunity to write the exam the next time the course is offered. Please be aware of any implications of this for course progression, as this course is a prerequisite for MOS 3361 and other MOS courses.

## 5.7 Essential Learning Requirements

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

- Completion of the WileyPLUS weekly homework assignments.
- Submission of the assignment.
- Writing of the midterm and final exams.
- A passing grade of 50 on the final exam.

Students who do not meet these requirements will receive a final course grade of 47.

## 6. Lecture and Examination Schedule

Refer to the weekly course schedule on the OWL course site.

# 7. Student Responsibilities

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

Material covered in class will not always be the same as material covered in the textbook. These two sources should be viewed as complimentary and not redundant. As such, students who want to do well in this course are **strongly encouraged** to attend class on a regular basis. Please note that the instructor will not be providing copies of class notes. If a student misses a class, it is the student's responsibility to obtain notes from a fellow student.

## 7.1 Respect

Students are asked to act respectfully towards the classroom, the instructor and their fellow students. Acting respectfully means arriving on time, turning off phones, avoiding private discussions during lectures and class discussion, refraining from viewing non-course material on laptops/tablets, and cleaning up after oneself. 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, you should ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), please see your instructor.

Late arrivals are also distracting. Students are expected to arrive on time for classes.

## 7.2 No Recording of Classes

Students are <u>not</u> permitted to record any portion of a class, audio or video, without the prior written permission of the professor.

#### 7.3 No Photos

This course has a NO PHOTOS policy. Students are not permitted to take pictures of slides, board work, or any other material prepared or used by the professor.

## 7.4 Copyright Notice

Course materials, including power point presentations, course syllabus, schedules, textbook, assignments, and similar materials are protected by copyright. The professor and publisher are the exclusive owners of copyright in the materials they create. Course content created by a faculty member is considered their intellectual property and materials created by the publisher are considered the publisher's intellectual property.

Students may take notes and make copies of course materials for their own educational use, but may <u>not</u> record lectures, reproduce (or allow others to reproduce), distribute or share course materials in any public domain and/or for commercial purposes without the written consent of the professor.

#### 8. Exam Policies

- All exams are closed book.
- Electronic devices of any kind, including laptops, tablets, cell phones, smart watches, music players, and/or pagers are NOT permitted at exams.
- Only non-programmable and non-graphic calculators are permitted during the exam.
- Cell phones cannot be used as a calculator.
- Dictionaries and/or translation devices are NOT permitted during an exam.
- Students should bring their WesternONE card as identification to exams.
- Nothing is to be on/at one's desk during an exam except a pencil and/or pen, an eraser, non-programmable non-graphic calculator (removed from its sleeve) and the individual's student card.

- Hats of any type should not be worn during exams.
- Headphones and ear plugs are not permitted during exams.

## 9. E-mail Policies

The following policies apply to all emails between students and the instructor. Please respect the fact that the instructor receives many 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 syllabus".

## 9.1 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.).

## 9.2 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 the student is enrolled in.

## 9.3 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

## 9.4 Unacceptable Emails

- · questions that may be answered on the OWL course site or on this course syllabus
- · 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

## 10. Attendance

It is expected that students will attend all classes. The instructor does not provide access to class notes. Students are encouraged to obtain missed notes from a fellow student.

#### 10.1 Short Absences

If a student misses a class due to minor illness or other problems, it is the student's responsibility to check the course syllabus for information regarding attendance requirements and to ensure they are not missing a test or exam. The student is responsible to cover any readings and arrange to borrow the missed class notes from a classmate.

#### 10.2 Extended Absences

If a student is absent for more than approximately two weeks or if a student gets too far behind to catch up, the student should consider reducing their workload by dropping one or more courses. The <u>Academic Counsellors</u> can help to consider alternatives. At the student's request, the counsellors can also keep instructors informed about any difficulties.

## 11. Grade Fairness

Fairness requires that all students be treated equally and be evaluated using the criteria set out in this course syllabus. 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 assignments 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.

# 12. Posting of Grades

Midterm exam grades will be posted on the OWL course site 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 <u>Student Centre</u> website.

# 13. University Policy Regarding Illness, Absence and Accommodation

#### 13.1 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: <a href="https://www.uwo.ca/univsec/pdf/academic">https://www.uwo.ca/univsec/pdf/academic</a> 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

#### **13.2** 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

Students needing access to Accessible Education should register here: http://academicsupport.uwo.ca/accessible\_education/index.html

#### 13.3 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 <u>Academic Counseling office</u>. This notice should be made as early as possible but not later than two weeks prior to the writing of the examination (or one week prior to the writing of the test).

Please visit the Diversity Calendars posted on the university's Equity, Diversity and Inclusion website for the recognized religious holidays: <a href="https://www.edi.uwo.ca">https://www.edi.uwo.ca</a>.

# 14. 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 website: <a href="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</a>

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.

Within this course, the use of AI and translation tools beyond a dictionary is not permitted for written work submitted for evaluation. Any work submitted must be the work of the student in its entirety unless otherwise disclosed. By adhering to these guidelines, students contribute to a responsible, ethical and effective learning environment that promotes critical thinking and independent inquiry and allows them to produce original written contributions.

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.

Cheating on assignments and exams will not be tolerated; students are referred to the university policy on scholastic offenses. The use of materials, resources, or other individuals outside of the parameters of the assessment guidelines are all examples of cheating. Looking at the test of another student, allowing another student to view your exam, or obtaining information about a test in advance are 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.

# 15. 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 <u>Office of the Ombudsperson</u>.

# 16. Support Services

## 16.1 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 <a href="http://www.registrar.uwo.ca">http://www.registrar.uwo.ca</a>

Student Support Services (including the services provided by the USC listed on the site) can be reached at: <a href="http://westernusc.ca/services/">http://westernusc.ca/services/</a>

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

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

#### 16.2 Academic Concerns.

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

# 17. Key Sessional Dates

January 6 Classes begin

January 14 Last day to add a second-term half course credit

January 15 Deadline to declare a discovery credit for a fall course

January 31 Deadline to apply for relief against a final grade in a Fall/Winter Course

February 15-23 Spring Reading Week.

March 7 Last day to drop a second term half course without penalty

April 4 Classes end April 5-6 Study days

April 7 – 30 Final Exam period