



**Winter 2025 Course Syllabus  
MOS 3361 B Intermediate Accounting II  
Sections 001 to 004**

Instructor: Christina Maco  
Office Hours: Tuesday 11:00 am to 12:00 pm, or by appointment  
Phone: 661-2111 ext. 80329  
Email: [cmaco2@uwo.ca](mailto:cmaco2@uwo.ca)

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**1. Course Information:**

**1.1 Class Location and Time:**

Refer to the OWL course site for details.

**1.2 Course Description:**

Theory and concepts of financial accounting particularly in the areas of current and long-term liabilities, shareholders' equity, employee benefits, and statement of cash flows. 3 lecture hours.

**Prerequisite(s):** [MOS 2310A/B](#) or [MOS 3310A/B](#) and [MOS 3360A/B](#) and enrolment in 3rd or 4th year of BMOS or Music Administrative Studies (MAS)

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

**Required Textbook:** Kieso, Weygandt, Warfield, Wiecek, and McConomy, Intermediate Accounting, Volume 2, 13<sup>th</sup> Canadian Edition, Wiley Publishing, 2022.

Students need to purchase this edition. Older editions will not be sufficient.

Western Bookstore

- Option 1: Loose-Leaf Print with access to ebook and WileyPLUS, Volume 2, \$167.25  
**ISBN / SKU: 9781119740636**
- Option 2: Ebook with WileyPLUS (access to ebook for duration of the course), Volume 2, \$89  
**ISBN: 9781119740506, SKU: CEB\_CODEID=47287**
- Option 3: Ebook with WileyPLUS (permanent access to ebook after the course), Volume 2, \$109  
**ISBN: 9781119780649.** Please contact the bookstore if you are interested in this option.

[https://bookstore.uwo.ca/textbook-search?campus=UWO&term=W2024B&courses%5B0%5D=001\\_UW/MOS3361B](https://bookstore.uwo.ca/textbook-search?campus=UWO&term=W2024B&courses%5B0%5D=001_UW/MOS3361B)

If you are registered in the Accounting module and plan to continue in Accounting, it is recommended you purchase either the hard copy of the textbook (Loose Leaf print set) or the ebook with permanent access.

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

Students are responsible for checking the course 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 site, they can seek support on the [OWL Brightspace Help](#) page. Alternatively, they can contact the [Western Technology Services Helpdesk](#) online 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 builds on MOS 3360 Intermediate Accounting I. Students evaluate the appropriate treatment of accounting transactions associated with liabilities and shareholders' equity, analyze accounting changes and errors, prepare financial statements, and evaluate other measurement and disclosure issues in financial reporting

### 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 all sections, 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.

*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 and attempt the practice problems. 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.

## 4. Learning Outcomes

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

1. Assess the accounting issues associated with the liabilities and shareholders' equity side of the Statement of Financial Position to determine the most appropriate approach to the recognition, measurement, presentation, and disclosure of these issues.
2. Prepare two financial statements – the Statement of Shareholders' Equity and the Statement of Cash Flows – and communicate the results using the appropriate format.
3. Apply present value concepts to solve accounting problems.
4. Account for changes in accounting policy, estimates, and errors.
5. Apply full disclosure in financial reporting, including segmented reporting and interim reporting.

6. Evaluate the impact on financial statements of related party transactions and subsequent events.
7. Perform basic financial statement analysis.
8. Use data analytics to ask and answer accounting questions.

## 5. Evaluation

<u>Component</u>	<u>Weight</u>	
Participation	10%	[weekly]
Assignment	15%	[Part A due March 8, 2025. Part B due March 30, 2025]
Midterm Exam	35%	[February 28, 2025]
Final exam	40%	[Scheduled by the Office of the Registrar, April 7-30, 2025]

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 45.

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, Copilot, Gemini 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:

<u>Level</u>	<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 to 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 Assignment

The assignment will consist of two components:

### 1. Part A: Individual Assignment – Due Saturday, March 8, 2025 at 11:59 pm

The first part of the assignment is to be completed individually, and will require students to work with data in Excel, clean and format data, and create tables and charts.

### 2. Part B: Group Assignment – Due Sunday, March 30, 2025 at 11:59 pm

The second part of the assignment is to be completed in groups of three students.

The assignment will require students to develop their data analytics skills by working with data in Excel, creating data visualizations, analyzing, interpreting results, and communicating findings.

It is expected that each student's submission will be unique and will reflect their own best understanding of the assignment. The use of tutors, other individuals, materials, or AI (such as ChatGPT, Copilot, Gemini, Grammarly AI, etc.) is not permitted and will be considered an academic offense. Assignments completed with unauthorized assistance will receive a grade of zero for both components of the assignment. Assignments will be evaluated by software designed to detect collaboration and use of other types of assistance.

Assignments must be submitted through the OWL course site.

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 students will not be permitted to pass the course.

## 5.3 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, and assigned questions. Exams will not be returned to students but may be reviewed in the instructor's office.

All exams 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 calculators are allowed for the examinations. Graphing calculators are not permitted.** If the student is unsure, they are encouraged to ask the professor to check their calculator before the exam day.

**Electronic devices of any kind (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 prior to the exam and to provide appropriate documentation to the Academic Counseling office. The student may then be eligible to write a make-up exam. Refer to Section 6.1 for further details.

## 6. 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**, 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 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. 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. 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 April 7-30, 2025.
- Midterm exam (Designated by the instructor as the one assessment that always requires documentation when requesting Academic Consideration.)

When a student *mistakenly* submits their one allowed Academic Consideration request **without supporting documentation** for the assessments listed above or for coursework with assessment flexibility (see Section 6.3), the request cannot be recalled and reapplied. This privilege is forfeited.

### 6.1 Missed 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. The student must provide appropriate documentation to the Academic Counseling office as soon as possible. Refer to Social Science Academic Counselling for details on timing for documentation at [https://www.counselling.ssc.uwo.ca/procedures/academic\\_consideration.html](https://www.counselling.ssc.uwo.ca/procedures/academic_consideration.html).

When a student misses the Midterm Exam and their Academic Consideration has been granted, they will be permitted to write a make-up examination.

When a student misses the Final Exam and their Academic Consideration has been granted, they will be allowed to write the Special Examination (the name given by the University to a makeup Final Exam). See the Academic Calendar for details (under Special Examinations), especially for those who miss multiple final exams within one examination period.

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 meet the scheduled make-up exam, then the student is responsible for obtaining new accommodations from Academic Counselling and notifying the instructor within 48 hours of the missed make-up exam. When their Academic Consideration has been granted, the student may be permitted 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 other MOS courses.

## 6.2 Essential Learning Requirements

Even when Academic Considerations are granted for missed coursework, the following are deemed essential to earn a passing grade in this course and to ensure that students demonstrate sufficient mastery of the learning outcomes:

- Completion of both the midterm exam **and** final exam.
- A passing grade of 50% on the final exam.
- Completion and submission of both components of the assignment.

Students who do not meet these requirements will receive a final course grade of 45 (or lower).

## 6.3 Coursework with Assessment Flexibility

By policy, instructors may deny Academic Consideration requests for the following assessments with built-in flexibility:

**Assignments.** Students are expected to submit each component of the assignment by the deadline listed. Should extenuating circumstances arise, students do not need to request Academic Consideration and will be permitted to submit their assignment up to 48 hours past the deadline without a late penalty. Any submissions received after 48 hours past the deadline will receive a grade of zero on that component of the assignment. Due to the no-late-penalty period, requests for academic consideration beyond 48 hours will be denied.

## 7. Lecture and Examination Schedule

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

## 8. 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 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 this material from another student.

### 8.1 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.

## **8.2 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.

## **8.3 No Photos**

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

## **8.4 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 **not** 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.

## **9. 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 calculators are permitted during the exam. Graphing calculators are not permitted.
- 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 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.

## **10. E-mail Policies**

The following policies apply to all emails between students and the instructor. Please respect the fact that your 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 outline".

### **10.1 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.).



## 10.2 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.

## 10.3 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

## 10.4 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

## 11. 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 lecture notes from a fellow student.

### 11.1 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.

### 11.2 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 [Academic Counsellors](#) can help to consider alternatives. At the student's request, the counsellors can also keep instructors informed about any difficulties.

## 12. 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.**

## 13. 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 the course site and are available once they have been posted by the Registrar under "Academic Summary" at the [Student Centre](#) website.

## **14. University Policy Regarding Illness, Absence and Accommodation**

### **14.1 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)

### **14.2 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)

### **14.3 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>.

## **15. 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.

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](mailto: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.

## **16. University Policy on Gender-Based and Sexual Violence**

Western is committed to reducing incidents of gender-based and sexual violence (GBSV) and providing compassionate support to anyone who is going through or has gone through these traumatic events. If you are experiencing or have experienced GBSV (either recently or in the past), you will find information about support services for survivors, including emergency contacts at the following website: [https://www.uwo.ca/health/student\\_support/survivor\\_support/gethelp.html](https://www.uwo.ca/health/student_support/survivor_support/gethelp.html).

To connect with a case manager or set up an appointment, please contact [support@uwo.ca](mailto:support@uwo.ca).

## **17. 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.

## 18. Support Services

### 18.1 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.

### 18.2 Academic Concerns.

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

## 19. Key Session Dates

January 6	Classes resume
January 14	Last day to add or drop a second term half course
February 15 – 23	Spring Reading Week
February 17	Family day
March 31	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
April 30	Winter term ends