



Fall/Winter 2025/26 Course Syllabus

MOS 2228A Section – 001 **Introduction to Managerial Accounting** In-Person

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Office Hours: Tuesdays & Wednesdays 12:30 pm to 1:30 pm and by appointment

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1. Course Information:

1.1 Class Location and Time:

Section 001: SSC 2036, Tuesdays 9:30 am – 12:30 pm

1.2 Course Description:

Students will examine how accounting information is used within organizations to plan, monitor and control. The purpose of this course is to ensure students have a basic understanding of how such management accounting systems and controls operate, the language they use and their limitations.

Antirequisite(s): Business 2257.

Prerequisite(s): 5.0 courses at the University level, and enrolment in second year or above of the BMOS DAN Management program.

Extra Information: 3 lecture hours, 0.5 course. Note: Students interested in pursuing an HBA Degree at the Richard Ivey School of Business should not take this course in second year as Ivey does not recognize this course as part of the HBA degree. Instead, students should take Business Administration 2257 as required by Ivey.

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 (Ah-nish-in-a-bek), Haudenosaunee (Ho-den-no-show-nee), Lūnaapéewak (Len-ahpay- wuk) and Chonnonton (Chun-ongk-ton) 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.

2. Course Materials

Required textbook: Brewer, Garrison, Noreen, Kalagnanam and Vaidyanathan, Introduction to Managerial Accounting, Seventh Canadian Edition, McGraw-Hill, 2023.

Students need to purchase this edition. Second-hand or older editions will not be sufficient.

Option 1: Paperback + Connect Card (\$183.55)

This option is sold at the Western Bookstore. In addition to a hard copy textbook, this option provides access to the textbook website (for 360 days) which includes access to the eBook, adaptive SmartBook activities to enhance your comprehension of material, and Connect Assignments which are a required assessment for your course grade.

SKU: 9781265022051

Option 2: eBook with Connect (\$99.00)

This option provides access to all features of the textbook website referenced above for the 360-day access period. The only difference from Option 1 is that you will not have a hard copy version of the textbook.

SKU: CEB_CODEID=47296

Information about Connect

Required course assignments are made available through the textbook publisher's website. This access is not available if you purchase a used copy of the textbook. McGraw-Hill sells the textbook with Connect cards that can only be used by the original purchaser. If you purchase a used copy, you will not have a usable Connect card and will not be able to access the online Connect Assignments that are a required assessment of this course.

You must create your McGraw-Hill Connect account using your UWO email address (not a gmail or other email address). The Connect site URL and registration instructions will be provided on OWL.

All course material will be posted to OWL (<https://westernu.brightspace.com/d2l/login>) and students are responsible for checking the course OWL 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 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.

3. Course Objectives and Format

3.1 Course Objectives:

Students will learn a variety of managerial concepts and analytical techniques through examining how accounting information is used within organizations to plan, monitor, and control business activities. Students will train to become competent users of accounting data and to fully integrate their understanding of relevant costs and their behaviour, allocations, performance measurement, budgeting, differential cash flows and other quantitative and qualitative tools in the analysis of business problems. Regardless of career objectives, all students will have to deal with some form of accounting information in their day-to-day activities. This course will help you become a better, more efficient decision-maker.

3.2 Course Format:

This course is fast paced. Because each topic builds on a solid understanding of the previous topic, successful students will keep up with the week-to-week work. This is not a course where cramming or planning to catch up later works well.

In order to get the most out of the course, students should follow these steps each week:

1. **Complete the assigned readings before the class they will be discussed.** Optional SmartBook activities are available for each reading. SmartBook is the textbook publishers' adaptive reading e-book which is designed to personalize your reading based on what you actually know and don't know. It assesses your knowledge through a number of multiple choice and true/false questions. These activities are not graded.
2. **Complete and submit the Pre-Class Readiness Quiz before the start of class.** A quiz is due before each class (except for the first class – this one is an optional/practice quiz just to get you familiar with the format). The quizzes consist of 10 multiple choice and/or true/false questions to test your understanding of core concepts. You will have two attempts at each quiz and the highest score will be counted.
3. **Complete the Review Problem(s) at the end of the chapter.** The solutions to these problems are available immediately following the problem information. Try to tackle the problem(s) on your own but definitely use the solution as a guide if you get stuck. These are excellent review material.
4. **Prepare solutions to the assigned exercises, problems, and cases on your own before class.** The course Learning Plan provides a list of exercises and problems for each chapter which will be taken up in class. You will get the most out of the in-class experience if you "test" yourself by comparing the answers you came up with on your own to what is shared in class. If you come to class with a blank screen/paper you will find it difficult to keep up with the taking up of solutions.
5. **Attend class.** Class time will be spent going through the major concepts using chapter slides, taking up assigned work, and enhancing your learning through other in-class activities.
6. **Reflect on your understanding of the material.** Be honest with yourself. Could you complete the review problem and the assigned questions on your own at this point? If the answer is no (which is common by the way) you will need to do more work (re-read all or parts of the chapter, retry the assigned questions, discuss your approach with your peers, etc.).
7. **Visit me during Office Hours.** If you have put in the work and are still experiencing challenges understanding the material, take the time to visit me during Office Hours or make

an appointment to ask your questions. Our time is best spent if you come with specific questions. I am here to help!

8. **Complete the Post-Class Application Assignment.** These assignments are available 10 days before they are due and are always due three days after class by 11:59 pm.

A course Learning Plan, including topics covered, preparatory work required, and assignment due dates is posted on OWL (see the **Overview – Start Here!** page). Following this plan is your responsibility. You can expect to spend approximately eight hours per week on this course.

You can also find a two-page Course Due Date Calendar on the OWL site to help you identify assignment due dates.

Key Dates:

Classes begin: September 4, 2025
Truth and Reconciliation Day: September 30, 2025
Thanksgiving: October 11-13, 2025
Fall Reading Week: November 3-9, 2025
Classes end: December 9, 2025
Exam period: December 11 – 22, 2025
Classes begin: January 5, 2026
Spring Reading Week: February 14-22, 2026
Classes end: April 9, 2026
Exam period: April 12-30, 2026

4. Learning Outcomes

By the end of this course, students will be able to:

1. **Describe** the role of management accounting within an organization.
2. **Explain and apply** the various cost classification concepts that are fundamental to management accounting and utilize this information in various systems including job-order costing, process costing, activity-based costing, absorption and variable costing, inventory management, and standard costing.
3. **Utilize** cost-volume-profit analysis to determine contribution margin, break-even points and target sales levels.
4. **Develop** an understanding of budgeting systems and processes including standard costing and budget variances and be able to **prepare** each component of a master budget and compute and interpret budget variances.
5. **Identify** the relevant inflows and outflows in different situations and use this information to **analyze and make** a variety of short-term, operational decisions.
6. **Develop** an understanding of responsibility center accounting.

5. Evaluation

Course Grade Weighting

Pre-Class Readiness Quizzes	7%
Post-Class Application Assignments	15%
Midterm Exam	39%
Final Exam	39%

There will be no reweighting of components and grades will not be adjusted on the basis of need. Extra credit assignments are not available, and assignments or exams cannot be rewritten to obtain a higher mark. Once you have completed an assessment, you are committed to the mark earned.

IMPORTANT: See Essential Learning Requirements (below in Section 5.3), regarding minimum requirements to earn a passing grade in this course.

Pre-Class Readiness Quizzes

The best 7 out of 9 quizzes weighed at 1% each will contribute to the grade for this assessment.

A quiz is due before each class (except for the first class – this is a practice quiz just to get you familiar with the format). The quizzes consist of 10 multiple choice and/or true/false questions to test your understanding of core concepts. You will have two attempts at each quiz (starting fresh each time) and the highest score will be counted. Note that the Connect system averages out the two attempts in the grade view but I will take the highest score into account when determining a student's grade for this assessment. Solutions will be available in Connect after all sections have taken the quiz. Note that this could be up to a week after the due date. Please do not email me asking for solutions to be released. They will be as soon as is possible. I will not answer any questions about these quizzes until after the solutions are available. The Learning Plan and OWL Calendar identify quiz due dates.

Due to the built-in flexibility, requests for academic consideration will not be granted for missed quizzes.

Post-Class Application Assignments

The best 6 out of 8 assignments weighed at 2.5% each will contribute to the grade for this assessment.

An assignment is due after each class, starting in the first week of the course (although there is an automatic extension built in to accommodate any late enrollments). The assignments may consist of a combination of multiple choice and application exercise questions. If multiple choice questions are included you will have two attempts at each assignment (starting fresh each time with no "check my work" enabled). If no multiple choice questions are included you will have one attempt at each assignment (with "check my work" enabled). Solutions will be available in Connect three days after the assignment due date. I will not answer any questions about these assignments until after the solutions are available. If you believe there is an error in Connect you must wait until after the assignment is graded. At that point you should email me with the relevant details (assignment number, question number, and a description of the issue) and I will look into it. Students have up to one week after the due date to submit any suspected Connect errors. The Learning Plan and OWL Calendar identify assignment due dates.

Due to the built-in flexibility, requests for academic consideration will not be granted for missed assignments.

Midterm & Final Exams

Midterm Exam Date: Tuesday, October 28, 9:30 am to 12:00 pm (room assignments posted on OWL)

Final Exam Date: TBD (2.5 hours scheduled in the December exam period by the Registrar's Office)

These exams will be completed in-person and written by hand and may consist of a combination of applied multiple choice questions, calculations, statement/schedule/report preparation, and long and short written responses. Testing will be based on all readings, assignments, and class material. **The Midterm Exam will cover the material in Sessions 1 through 6 and the Final Exam will cover the material in Sessions 8 through 12.** Exams are non-cumulative. **Your instructor will not answer any questions (email or in-person) about exam content/format less than 24 hours before the exam.**

Dictionaries are NOT allowed into the examinations. Only non-programmable calculators will be allowed into the exams. If you are unsure, please ask your instructor. Other electronic devices of any kind (including cell phones and smart watches) are NOT permitted at exams. *If students have cell phones or other electronic devices, these devices MUST be turned off and stored away from the student during the exam. Devices may not be kept on the exam desk or on students' person (in pockets) during the exam, even if turned off. Contravention of this policy will be treated as an academic offense, and will result in an automatic grade of 0 (zero) on the exam.*

Exams may be scored using a program that examines the answer sheets for unusual coincidences in the pattern of answers given which may be indicative, and used as supporting evidence, of cheating. Suspected cheating on any exam will result in a grade of 0 and will initiate an investigation of academic offence. This course has other exam guidelines and expectations which will be clearly outlined in documents on the course OWL site. Students are expected to understand and adhere to these guidelines to avoid grade penalties. Failure to follow any of the guidelines may be treated as a scholastic offense.

Students are responsible for material covered in the lectures as well as the assigned chapters/sections in the text. Exams will not be returned to students but may be reviewed by contacting your instructor.

Both exams are considered to be central to the learning outcomes for this course. Accordingly, students seeking academic consideration for these assessments will be required to provide formal supporting documentation and require approval from Academic Counselling to write a makeup exam.

5.1 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 [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/

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. However, the following assessments are excluded from this, and therefore always require formal supporting documentation:

- **Midterm Exam** (Designated by the instructor as the one assessment that always requires documentation when requesting Academic Consideration)
- **Final Exam** (Defined by policy – examination scheduled during the official examination period)

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 privilege is forfeited.

5.2 Evaluation Scheme for Missed Assessments:

When a student misses the Midterm Exam and their Academic Consideration has been granted, they will be allowed to write a makeup exam. That makeup exam will be held on Friday November 14, 2025, from 9:00 am to 11:30 am (room TBA).

If a student is unable to attend the scheduled makeup for the Midterm Exam, then the student is responsible for obtaining new accommodation from Academic Counselling and will be eligible to write another makeup exam the next time the course is offered (expected to be the Winter 2026 – note that this may be with a different instructor, format, etc.).

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 to a 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 makeup examination for the Final Exam will be set by the instructor, who will communicate the date to the student. If a student is unable to attend the scheduled makeup for the Final Exam, then the student is responsible for obtaining new accommodation from Academic Counselling and will be eligible to write another makeup exam the next time the course is offered (expected to be the Winter 2026 term – note that this may be with a different instructor, format, etc.).

5.3 Essential Learning Requirements:

Even when Academic Considerations are granted for missed coursework, the following provision is deemed essential to earn certain grades, including a passing grade, in this course:

- 1) Students must write both the Midterm Exam and the Final Exam.
- 2) **Students must achieve a minimum grade of 50% on at least one of the exam components (Midterm or Final Exam) of the course in order to achieve a passing course grade (50% or higher) in the course.** Students who do not score at least 50% on at least one of the course exam components will be assigned a final course grade of 45%, or their actual calculated course grade, whichever is LOWER.

Coursework with Assessment Flexibility

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

Pre-Class Readiness Quizzes. This course has 9 quizzes, and the 7 quizzes with the highest marks are counted towards your final grade. Students do not need to request Academic Consideration for up to 2 missed quizzes. If students miss more than 2 quizzes, Academic Consideration requests will be denied as flexibility is already provided.

Post-Class Application Assignments. This course has 8 assignments, and the 6 assignments with the highest marks are counted towards your final grade. Students do not need to request Academic Consideration for up to 2 missed assignments. If students miss more than 2 assignments, Academic Consideration requests will be denied as flexibility is already provided.

Grades will not be adjusted on the basis of 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 2000-2999 range, the class average must fall between 65% and 72% 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.

6. Lecture and Examination Schedule

See Schedule on OWL.

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 classes 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 classes on a regular basis. Note that solutions to exercises and problems **will not be posted** so if you miss a class, you should obtain this material from another student.

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, 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. Please try to arrive on time for classes.

Student Code of Conduct <https://www.uwo.ca/univsec/pdf/board/code.pdf>

7.2 No Recording of Classes or Photos of Course Material:

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

Students are not permitted to take photos of material on screens. It is the student's responsibility to come to class prepared to take their own notes and solutions to the assigned work.

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

- Bring student identification to exams, and present to proctor when requested.
- Nothing is to be on/at one's desk during an exam except writing implements (no pencil cases), non-programmable calculator (with the back removed), student card and anything else pre-approved by the instructor.
- Do not wear baseball caps to exams.
- Do not bring or wear smart watches, music players, cell phones, beepers, or other electronic devices to exams.
- To ensure fairness to all students, questions will not be answered during exams.
- *This course has other exam guidelines and expectations which are clearly outlined in a document on the course OWL site. Students are expected to understand and adhere to these guidelines in order to avoid grade penalties.*

9. 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".

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 you are 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 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

10. Attendance

Attendance at all classes is expected. If a student is unable to attend class, be aware that classes are not recorded and that the solutions to the assigned work and in-class activities are not posted online. It is the student's responsibility to catch up with what was missed. Students are encouraged to obtain missed class information from a fellow student.

Please do not email the instructor asking what was missed or if anything important was missed. The Learning Plan is clear on what is covered each class and relevant announcements are added to OWL to share important information. Students are welcome to visit me during Office Hours to review their homework from a previous or missed class if they demonstrate that they have attempted the work first.

The material covered in the assigned readings and during class can and will differ. The two sources should be approached as complementary – two parts of a whole – rather than redundant. Students are responsible for all material from the assigned readings/videos and all content from the in-class sessions.

10.1 Short Absences:

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

10.2 Extended Absences:

If you are absent more than approximately 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 difficulties.

11. 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 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

Grades for exams and assignments will be posted on OWL once they are available. An accompanying OWL Announcement will notify students when grades are available.

Note that Connect Assignment (Pre-Class Readiness Quizzes and Post-Class Application Assignments) grades will remain in Connect and only the final grade for each component transferred to OWL at the end of the course.

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

https://uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf

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

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medical_certificate.pdf

13.2 Religious Accommodation:

When conflicts with a religious holiday that requires an absence from the University or prohibits certain activities, students should request accommodation for their absence in writing to 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 of 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>.

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 Web site:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_offences.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.

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.

Use of AI Tools

Within this course, students are permitted to use AI tools for information gathering, translation, and as a study aid. AI tools are intended to enhance the learning experience; however, it is essential that students critically evaluate the obtained information, exercise independent thinking, and develop

their own understanding, ideas and perspectives. Submitted written and computational assignments should reflect the student's own thoughts and independent work. 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.

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.

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.

Students found cheating will receive a zero (0%) on that exam.

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 via the DAN Help Portal. <https://help.sci.uwo.ca/servicedesk/customer/portal/10>
3. If the response of the Undergraduate Chair is considered unsatisfactory to the student, they may then appeal to the Associate Dean, Undergraduate 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](#).

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 <http://www.registrar.uwo.ca>

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

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

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/get-help.html
To connect with a case manager or set up an appointment, please contact support@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.

16.2 Academic Concerns:

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