



Winter 2026 Course Syllabus

MOS 3360B Section – 001 Intermediate Accounting I

Course Mode: In-Person

Instructor: Angeline Parr, CPA
Office: Refer to Sign Up Tool on OWL
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1. Course Information:

1.1 Class Location and Time:

In-Person. See Brightspace Classroom Site for details.

Office hours will be held in-person by appointment on Mondays 4:30-6:00pm.

Students will be able to sign up for an appointment using the Office Hours tab on OWL.

1.2 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, 0.5 course

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).

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.”

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: Kieso, Weygandt, Warfield, Wiley, Wiecek, and McConomy
Intermediate Accounting, Volume 1, 14th Canadian Edition
Wiley Publishing, 2025

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

- Option 1: eBook with WileyPLUS (access for 180 days), Volume 1, \$99.00
ISBN: 9781394277278
- Option 2: Loose-Leaf Print with access to eBook and WileyPLUS, Volume 1, \$167.25
ISBN: 9781394277308

https://bookstore.uwo.ca/textbook-search?campus=UWO&term=W2025B&courses%5B0%5D=001_UW/MOS3360B

WileyPLUS COURSE ID: C95762

CPA Canada Handbook: online access is available on campus through the following link:
<https://edu-knotia-ca.proxy1.lib.uwo.ca/>

Additional readings and problems may be assigned in class or posted on OWL.

All course material will be posted to OWL: <https://westernu.brightspace.com/d2l/login>

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

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 and assigned problems 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 in class, 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.

Test, Assignments and Examinations: The test, assignments 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.

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 practice questions, and completing the weekly assignments. It is essential that students keep up with the assigned readings and practice questions.

Key Dates:

Classes begin: January 5, 2026

Spring Reading Week: February 14-22, 2026

Classes end: April 9, 2026

Exam period: April 12-30, 2026

3.3 How to be successful in this course

Students enrolled in this class should understand the level of autonomy and self-discipline required to be successful.

1. Invest in a planner or application to keep track of your courses. Populate all your deadlines at the start of the term and schedule time at the start of each week to get organized and manage your time.
2. Make it a daily habit to log onto OWL to ensure you have seen everything posted to help you succeed in this class.
3. Follow weekly checklists created on OWL or create your own to help you stay on track. You must strive to stay current with lectures, readings **and assigned questions**.
4. Take notes as you go through the lesson material. Keeping handwritten notes or notes on a regular Word document will help you learn more effectively as you read the textbook and attend lectures.
5. Connect with others. Try forming a study group and try meeting on a weekly basis for study and peer support.
6. Do not be afraid to ask questions. If you are struggling with a topic, contact your instructor.
7. Work smart - consistency over time is a better predictor of success than large efforts before key testing times. Plus, you are less likely to retain information in the long term if it is not consistently reviewed.
8. Reward yourself for successes. It seems easier to motivate ourselves knowing that there is something waiting for us at the end of the task.

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/Changes in Equity.
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. Understand the use of data analytics in decision making and analyze data to answer accounting questions.

5. Evaluation

Component	Weight	
Professionalism	10%	<i>Weekly</i>
WileyPLUS	7%	<i>Weekly</i>
Assignment 1	6%	<i>Due March 10, 2026, 11:59pm</i>
Assignment 2	6%	<i>Due March 31, 2026, 11:59pm</i>
Test	6%	<i>January 19, 2026, 6:30pm-7:30pm</i>
Midterm Exam	30%	<i>March 2, 2026, 6:30pm – 9:30 pm</i>
Final Exam (cumulative)	35%	<i>During Exam Period scheduled by the Registrar, TBA</i>

5.1 Professionalism

Professionalism will be assessed on a weekly basis according to the following rubric.

- 0 Student is late for class, absent from class or attends class and **does not demonstrate** professionalism.
- 1 Student demonstrates professionalism but does not contribute to the discussion.
- 1.5 Student demonstrates professionalism, and the student contributes by asking/ answering questions and making comments. Questions/ comments are primarily factual in nature.
- 2 Student demonstrates professionalism and the student contributes by asking/ answering questions and making comments in both the lecture component of the class and the take up of the assigned problems/articles. Student offers insights and adds value to the class discussion. Preparation for class is evident.

Professionalism is demonstrated in the following ways:

- 1. Arrive to class on time and remain in class for the full duration.
- 2. Use your electronic devices (ie. Laptop, tablet, etc.) for class purposes only. (Non class purposes include email, social media, non related news articles, work related to other courses etc.)
- 3. Turn off your cell phone during class time.
- 4. Ensure your cell phone does not go off during class time.
- 5. Don't check your cell phone/electronic device messages during class time.

Class participation and engagement is an integral part of the learning experience in this course. Therefore, it is expected that every student will be prepared for each class and be a willing participant in the discussions. Voluntary class participation is expected; however, students may also be cold-called to discuss issues related to assigned material. In order for classes to run smoothly it is required that all students are fully prepared for each and every class.

Professionalism marks can make a significant difference in achieving your goal for your final course grade. **Professionalism marks must be earned.**

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. The deadline for each homework assignment is available in WileyPLUS and on the 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.

Completing these weekly homework assignments is a requirement to pass this course.

5.3 Assignments 1 & 2

There are two assignments, as follows:

- 1. **Research Case** – due March 10, 2026, 11:59pm
The research case will require students to research and analyze accounting issues using the CPA Handbook. This component will draw on students' critical thinking, analytical, research, and writing skills.

2. **Data Analytics** – due March 31, 2026, 11:59pm

The data analytics component will require students to work with data in Excel, create data visualizations, analyze, interpret results, and communicate findings. This component will draw on students' critical thinking and analytical skills

You are required to work in a group of two for Assignment 1 and Assignment 2. Students may choose their own groups; if not, the instructor will assign them. Groups must remain the same for both assignments. Only students that attend class regularly may complete the assignment as part of a group. Beware of working in groups and using material provided by others without proper referencing - this will be considered cheating. Plagiarism is a serious academic offence that can result in a penalty as severe as expulsion from the University. Whenever you take an idea or a passage from another author, you must acknowledge your source by using quotation marks where appropriate, and by proper referencing such as footnotes and citations.

It is expected that each submission will be unique and will reflect the students' 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. Assignment submissions will be evaluated by software designed to detect collaboration and use of other types of assistance.

Assignments must be submitted through the Assignment tab on the course OWL site so that Turn-It-In may be used to detect any plagiarism that may have occurred.

Assignments will not be returned to students and may be reviewed by contacting the instructor.

Completing both Assignment 1 and Assignment 2 is a requirement to pass this course. In the event of no submission students will not be permitted to pass the course.

5.4 **Test and Examinations**

Test and 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.

All tests and 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/iPads, earphones or airpods, 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 Sections 5.6 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 [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:

- Examinations scheduled during official examination periods (Defined by policy)
- Midterm Examination (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 those in the **Coursework with Assessment Flexibility** section below, the request cannot be recalled and reapplied. This privilege is forfeited.

5.6 Evaluation Scheme for Missed Assessments

Test: There will be no make up for the test under any circumstance. In the event the test is missed, the weight of the test will be moved to the cumulative final exam, in which case the final exam will be worth 41% of the course grade.

A student that misses the Test, 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.

When a student misses the Midterm Exam and their Academic Consideration has been granted, they will be allowed to write a Make-up Midterm 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 examinations will be set by the instructor, who will communicate the date to the student

If a student is unable to meet the scheduled make-up, then the student is responsible for obtaining new accommodation from Academic Counselling, and seeking a new make-up date with the instructor within a reasonable time frame.

Essential Learning Requirements

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

- A passing grade of 50% on the final exam to ensure that students demonstrate sufficient mastery of the learning outcomes.
- Completion of a minimum of 7 of 10 WileyPLUS homework assignments
- Completion of both the Research Case and Data Analytics Assignment

Students who do not meet the above requirements will receive a grade of 45 (or lower).

Coursework with Assessment Flexibility

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

Flexible Completion

Professionalism: This course has 12 in-person classes, and the 11 classes with the highest marks are counted towards your final grade. Should extenuating circumstances arise, students do not need to request Academic Consideration for the first missed class. As such, requests for academic consideration will be denied.

WileyPLUS Homework Assignments: There are 10 WileyPLUS homework assignments in total. The 7 WileyPLUS assignments with the highest grades are counted towards the final grade. 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.

Assignment 1 & Assignment 2: Students are expected to submit the assignments by the deadline listed. Should extenuating circumstances arise, students do not need to request Academic Consideration and will be permitted to submit their assignments up to 72 hours past the deadline without a late penalty. Assignments submitted after 72 hours past the deadline will receive a grade of zero on the assignment. Due to the no-late-penalty period, requests for academic consideration will be denied.

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 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.

6. Lecture and Examination Schedule

Refer to the weekly course schedule on the course site.

All assigned questions may not be discussed in class. However, you are responsible for all assigned materials.

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 lectures 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 lectures on a regular basis. Please note that the instructor will not be providing copies of lectures notes or overheads. Therefore, if you miss a lecture, you should try to 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

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

7.3 No Photos

This course has a NO PHOTOS policy. Students are not permitted to take pictures of slides, board or other work done in class, or any other material prepared by the instructor. Students should take their own notes of work completed and questions discussed in class.

7.4 Copyright Notice

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

8. Exam Policies

- All exams 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, nonprogrammable calculator (removed from its sleeve) and the individual's student card.
- Hats of any type should not be worn during exams.
- Headphones, airpods, earphones, 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 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

It is expected that students will attend all classes. The instructor does not provide access to lecture notes. Students are encouraged to obtain missed lecture 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 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

Midterm exam grades will be posted on the 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.

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.

The use of AI and translation tools in written work beyond a dictionary is not permitted unless permission is granted by the instructor for specific circumstances. Any work submitted must be the work of the student in its entirety unless otherwise disclosed. When used, any such AI or translation tool should be used ethically and responsibly, and students must cite or credit the tools used in line with the expectation to use AI as a tool to learn, not only to produce content.

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

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference database for the purpose of detecting plagiarism of papers subsequently submitted to the system. Use of the service is subject to the licensing agreement, currently between Western University and Turnitin.com (<http://www.turnitin.com>).

Computer-marked multiple-choice tests and/or exams may be subject to submission for similarity review by software that will check for unusual coincidences in answer patterns that may indicate cheating.

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.

The penalties for a student guilty of a scholastic offense may include a zero grade on the assessment, 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 listed here***) 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.