



**Western**

DAN Department of Management  
& Organizational Studies

**Faculty of  
Social Science**

**Winter 2026 Course Syllabus  
MOS 3361B Intermediate Accounting II  
Sections 001 to 004  
(In-Person)**

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**1. Course Information:**

**1.1 Class Location and Time:**

Refer to the course site for details.

Office hours will be held in-person on Tuesdays from 11:00 am to 12:00 pm.

**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.

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).

Class time: 3 hours

Course weight: 0.5 course

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 2, 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, Volume 2, \$99  
ISBN: 9781394277674
- Option 2: Loose-Leaf Print with WileyPLUS, Volume 2, \$167.25  
ISBN: 9781394277513

The textbook can be purchased through the bookstore at:

- **Section 1:** [https://bookstore.uwo.ca/textbook-search?campus=UWO&term=W2025B&courses%5B0%5D=001\\_UW/MOS3361B](https://bookstore.uwo.ca/textbook-search?campus=UWO&term=W2025B&courses%5B0%5D=001_UW/MOS3361B)
- **Section 2:** [https://bookstore.uwo.ca/textbook-search?campus=UWO&term=W2025B&courses%5B0%5D=002\\_UW/MOS3361B](https://bookstore.uwo.ca/textbook-search?campus=UWO&term=W2025B&courses%5B0%5D=002_UW/MOS3361B)
- **Section 3:** [https://bookstore.uwo.ca/textbook-search?campus=UWO&term=W2025B&courses%5B0%5D=003\\_UW/MOS3361B](https://bookstore.uwo.ca/textbook-search?campus=UWO&term=W2025B&courses%5B0%5D=003_UW/MOS3361B)
- **Section 4:** [https://bookstore.uwo.ca/textbook-search?campus=UWO&term=W2025B&courses%5B0%5D=004\\_UW/MOS3361B](https://bookstore.uwo.ca/textbook-search?campus=UWO&term=W2025B&courses%5B0%5D=004_UW/MOS3361B)

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

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

Students are responsible for checking the course site <https://westernu.brightspace.com/d2l/login> 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. 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 builds on and integrates financial accounting concepts learned in 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 time:* The scheduled class time will be used in a variety of ways to support student learning. Class time will include a blend of lectures, class discussion, problem solving and group work. Headphones, earphones, air pods, and ear plugs will not be permitted during class time.

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

*Practice questions:* This course requires students to work with the material being learned. For this reason, ample practice questions 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 questions 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 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.

*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.

*Assignments and Examinations:* The 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, class attendance and participation is expected. Additionally, considerable time is required to read the textbook, attempt the practice questions, and complete the weekly assignments. Students should schedule their time accordingly.

It is expected students will complete the accounting problems on their own and then debrief their answers by reviewing the solution to determine their understanding of the material. To maximize learning, students should make an honest attempt at each question prior to reviewing the solution. Students will find that there is likely to be a direct correlation between the number of questions 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, communicate results and perform basic financial statement analysis.

3. Account for changes in accounting policy, estimates, and errors.
4. Apply full disclosure in financial reporting, including segmented reporting and interim reporting.
5. Evaluate the impact on financial statements of related party transactions and subsequent events.
6. Perform basic financial statement analysis.

This course also provides the opportunity to develop the CPA Enabling Competencies: Acting ethically and demonstrating professional value, Leading, Collaborating, Managing self, Adding value, Solving problems and making decisions, and communicating.

## 5. Evaluation

<u>Component</u>	<u>Weight</u>	
Participation	10%	<i>weekly</i>
WileyPLUS	7%	<i>weekly</i>
Assignments	15%	<i>due March 2026</i>
Midterm Exam	28%	<i>February 26, 2026, 6:30 – 9:00 pm</i>
Final exam (cumulative)	40%	<i>during the April 12-30, 2026 exam period</i>

### 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.

### 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.

Students must complete these assignments individually. Assignments completed with the use of unauthorized assistance will receive a grade of zero.

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

### 5.3 Assignments

There are two assignments:

**1. Research Case** – due March 20, 2026, at 11:59 pm.

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 27, 2026, at 11:59 pm.

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.

Students are required to complete the assignments in groups of two and stay in the same groups for both assignments. They do not need to be enrolled in the same section of the course.

It is expected that each submission will be unique and will reflect the student's own best understanding of the assignment. The use of tutors, other individuals, materials, or generative artificial intelligence (AI) tools (such as ChatGPT, Copilot, Gemini, Grammarly, and other AI writing or coding assistants) is not permitted and will be considered an academic offense. Assignments completed with unauthorized assistance will receive a grade of zero.

Assignments must be submitted through the Assignment tab on the course site. Assignment submissions will be evaluated by software designed to detect collaboration and use of other types of assistance.

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

Completing both assignments is a requirement to pass this course.

### 5.4 Examinations

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

Students are required to write the final exam to pass this course. If a student misses the 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 for further details.

#### Exam Policies

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 translation devices are NOT allowed in the examinations.**

**Only non-programmable calculators are allowed for the examinations. Graphing calculators are not permitted.** Cell phones cannot be used as a calculator. If the student is unsure, they are encouraged to ask the instructor to check their calculator before the exam day.

**Electronic devices of any kind (including cell phones, smart watches, tablets/iPads, earphones or air pods, 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.

Additionally:

- 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 case) and the individual's student card.
- Hats of any type should not be worn during exams.
- Headphones, earphones, airpods and ear plugs are not permitted during exams.

## 5.5 Overall

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.

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.** Extra assignments to improve grades will not be permitted.

The use of tutors, other individuals, materials or generative artificial intelligence (AI) tools (such as ChatGPT, Copilot, Gemini, Grammarly, and other AI writing or coding assistants), is prohibited for graded material in this course, and will be considered an academic offense.

Cheating will not be tolerated. Regardless of the reason it will be reported as an academic offense for the student's academic record and will result in a grade of zero on the specific assessment.

## 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. Students that submit an assessment or attend an examination will not receive Academic Consideration after the attempt.

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 period (Defined by policy).
- **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.

## 6.1 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 to demonstrate sufficient mastery of the learning outcomes:

- A passing grade of 50% on the final exam.
- Completion of a minimum of 7 of the 10 WileyPLUS homework assignments.
- Completion of both assignments.

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

## 6.2 Evaluation Scheme for Missed Assessments

### Participation

Should extenuating circumstances arise, academic consideration without supporting documentation may be used for one missed class, if necessary, provided academic consideration without documentation has not been used elsewhere. This must be formally requested through the Academic Consideration Portal.

### Midterm Exam

A student that misses the Midterm 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).

If Academic Consideration has been granted for the missed exam, the weight of the midterm exam will be moved to the cumulative final exam, in which case the final exam will be worth 68% of the course grade.

### Final Exam

A student that misses the 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 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 make-up 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, who will communicate the date to the student.

If a student fails to write the scheduled make-up final exam, then the student is responsible for obtaining new approval 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 to write a deferred make-up exam during the official examination period the next time the course is offered in-person. Please be aware of any implications of this for course progression, as this course is a prerequisite for other MOS courses.

### 6.3 Coursework with Assessment Flexibility

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

#### 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.

#### Assignments

Students are expected to submit 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. Assignments submitted after 48 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.

## 7. Lecture and Examination Schedule

Refer to the weekly course schedule on the 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 a classmate.

### 8.1 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>

## **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. Students should take their own notes of content covered in class.

## **8.3 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 in class.

## **8.4 Copyright Notice**

Course materials, including power point presentations, course syllabus, schedules, textbook, assignments, and similar materials are protected by copyright. The instructor 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 instructor.

# **9. E-mail Policies**

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

## **9.1 UWO.CA Email Addresses Only**

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

## **9.2 Subject Line Must Include Course and Section Number**

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

## **9.3 Acceptable Emails**

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

## **9.4 Unacceptable Emails**

- questions that may be answered on the course site or on this course syllabus
- asking when grades will be posted

- asking what grade a student received
- asking where or when an exam is scheduled or the material covered on an exam
- requests for grade increases, extra assignments, or reweighting of course components

## 10. Attendance

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

### 10.1 Short Absences.

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

### 10.2 Extended Absences.

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

## 11. Grade Fairness

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

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

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

## 12. Posting of Grades

Midterm exam grades will be posted on the 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](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](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](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.

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).

Submitted assignments 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>).

Cheating on 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 will be considered cheating. 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](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](mailto: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](#).

## 17. Key Session Dates

January 5	Classes resume
January 13	Last day to add or drop a second term half course
February 14-22	Spring Reading Week
February 16	Family day
March 30	Last day to withdraw without academic penalty
April 9	Classes end
April 10-11	Study days
April 12-30	Final Exam period
April 30	Winter term ends