



**Western**

DAN Department of Management  
& Organizational Studies

**Faculty of  
Social Science**

## Winter 2026 Course Syllabus

### **MOS 4462B Sections: 001, 002, 003 ADVANCED ISSUES IN CANADIAN TAXATION**

**Course Mode:** In-Person

**Instructor:** Sumeet Khullar, CPA-CA, EMBA

**Office:** Social Sciences Centre Room 4424 (SSC 4424)

**Office Hours:** Monday 4:30 p.m. to 5:30 p.m.

Tuesday - 1:00 p.m. to 3:00 p.m.

**Phone:** (519) 661-2111 x84984

**Email:** [skhulla@uwo.ca](mailto:skhulla@uwo.ca)

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#### **1. Course Information:**

##### **1.1 Class Location and Time:**

Section 001: Monday: 9:30 a.m. – 12:30 p.m. University College, Room 2110 (UC2110)

Section 002: Monday: 1:30 p.m. – 4:30 p.m. Social Sciences Centre, Room 3010 (SSC3014)

Section 003: Tuesday: 9:30 a.m. – 12:30 p.m. University College, Room 2110 (UC2110)

See Brightspace Classroom Site for details.

##### **1.2 Course Description:**

This course deepens students' understanding of the Income Tax Act (Canada) and its effect on business decisions. Analysis consists of complex taxation issues at the personal and corporate level as well as a variety of complex issues such as rollovers, estate planning and the taxation of trusts and international taxation.

**Prerequisite(s):** MOS 3362A/B and enrolment in 4th year of BMOS

**Antirequisite(s):** n/a

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 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

#### 1.4 Accessibility:

DAN Department of Management & Organizational Studies strives at all times to provide accessibility to all faculty, staff, students and visitors in a way that respects the dignity and independence of people with disabilities.

Contact Academic Support & Engagement at <http://academicsupport.uwo.ca/> for information about Western's Accessible Education.

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

#### 1.5 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

**Byrd & Chen's Canadian Tax Principles - 2025-2026 Edition. Donell, Gary. Pearson Canada.**

This text comes in a bundle with 3 books: Volume I, Volume II, and a Study Guide. You may purchase either a printed copy bundle of the books or the e-text. MyLab comes with both options and has very good resources for assisting with this course.

PRINTED: ISBN 9780135357293. Includes printed textbooks along with access to e-text and MyLab.

EBOOK: Includes e-text and MyLab

Western University Bookstore information and prices can be found at: [Canadian Tax Principles Textbook](https://westernu.brightspace.com)

**NOTE: Tax rates and policies change every year; our course uses the 2025-2026 edition for the course. Students are strongly encouraged to purchase the 2025-2026 EDITION and will be at a disadvantage if using a previous edition.**

The same set of books was used in MOS 3362 if taken in the Fall term (Sept – Dec 2025). MOS4462 continues with Volume 2 and the Study Guide.

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

Students are responsible for checking the course OWL site (<https://westernu.brightspace.com/>) regularly for news and updates. This is the primary method by which information will be disseminated to all students in the class.

If students need assistance with the OWL 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.

### Technical Requirements

Students are required to bring a personal laptop to each class and for examinations. **Laptops must be able to connect to the internet and have a functioning webcam.** Students are required to have a web browser (i.e. Chrome). Examinations may be conducted using ProctorTrack, which will be required to be downloaded on your personal laptop. Students are consenting to the use of ProctorTrack and

acknowledge that you will be required to provide personal information (including some biometric data) and the session will be recorded. More details are available in section 5 (Evaluation).

### **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**

To learn and practice advanced concepts in Canadian Income Tax and gain familiarity with the Income Tax Act

#### **3.2 Course format**

**Lectures:** Scheduled class sessions will include lecture material that focuses on the clarification of core concepts and topic discussions as well as group/individual work based upon textbook questions assigned on the course calendar and additional questions provided by the instructor.

This course has a *NO PHOTOS / NO RECORDING* policy. Students are not permitted to take pictures, screenshots, or videos of lectures or of work done during in-person classes. You are expected to make your own notes.

**Course Materials:** Students are not permitted to copy or distribute any course materials, solutions or video lecture material provided on OWL. Solutions to Assignment Problems will be made available on OWL after topic material is covered in class by all sections.

**Assignments and Examinations:** Assignments and examinations will test students' comprehension of both the technical and conceptual aspects of the course.

**How to Succeed:** Success in taxation requires students to allocate significant time in reading and comprehending the textbook and attempting assigned exercises and problems. Performing well in this course means completing problems and reviewing answers to check understanding

### **4. Learning Outcomes**

Building upon the knowledge and skills of Introduction to Taxation in Canada (MOS3362A/B), students who successfully complete Advanced Issues in Canadian Taxation (MOS4462A/B) will be able to:

- Assemble and properly arrange complex and diverse financial information and accurately calculate net income, taxable income, and federal income tax payable for corporations, trusts and taxpayers involved in partnerships.
- Identify opportunities to minimize tax consequences of financial transactions involving corporations and their shareholders and generate multiple solutions.
- Develop a solution to a tax planning scenario to minimize the tax consequences by balancing short and long-term taxpayer objectives and communicate their recommendations in a professional format

## 5. Evaluation

10% - In-class Assignments (Weekly)

10% - Assignment 1 (Individual) - Due: January 30<sup>th</sup>, 2026, (5:00 p.m.)

15% - Assignment 2 (Group) - Due: March 27<sup>th</sup>, 2026, (5:00 p.m.)

30% - Midterm Examination – (2.5 hours)

Section 01 – February 9, 2026, 9:30 a.m.

Section 02 – February 9, 2026, 1:30 p.m.

Section 03 – February 10, 2026, 9:30 a.m.

35% - Final Examination – (3.5 hours)

To be scheduled during the examination period scheduled by the Registrar

Total = 100%

The DAN Department has a grade policy which states that for courses in the 4000-4999 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 to monitor your performance in the course. You are responsible for your grades in this course.**

### 5.1 In-Class Assignments (10% of overall grade):

Class attendance is considered an integral part of the learning process in this course. Each week will consist of an activity based upon topics covered during the course and will be completed in-class. The submission is required by the end of the scheduled class session for that week.

**Students are required to be in class to receive credit for the weekly in-class assignment** and have a device (laptop) available to complete / submit work. There are eleven *In-class Participation Assignments* in total. Each assignment will be graded, and a final grade will be provided at the end of the term. The student's final grade will be based on the best **10 of 11 in-class assignments**.

In-class Assignments must be submitted through the OWL course site. **E-mail submissions will not be accepted.** It is the student's responsibility to ensure that the assignment has been fully submitted.

### 5.2 Assignments (25% of overall grade):

There are two assignments for the course:

- **Assignment 1 (Individual)** – Due January 30<sup>th</sup>, 2026, at 5:00 p.m. = 10%
- **Assignment 2 (Group)** – Due March 27<sup>th</sup>, 2026, at 5:00 p.m. = 15%

The group assignment requires students to work in groups of **three** individuals.

Assignments must be submitted through the OWL Brightspace course site.

Assignments will not be returned to students and may be reviewed in the instructor's office.

The use of tutors or other individuals is not permitted and is considered an academic offense. This will result in a grade of zero for the assignment. Student assignments will be evaluated by software designed to detect collaboration or use of other types of assistance, including AI. It is expected that each student's answers will be unique and will reflect their own best understanding of the course material.

### 5.3 Examinations (65% of overall grade):

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

Examinations may include multiple choice questions, short answer and case-based questions requiring analysis and a written response as well as tax calculations. All examinations are **closed book** except for a “Rates, Credits, and Other Data” info sheet provided by the instructor.

ABSOLUTELY NO dictionaries, NO grammar tools, NO translation tools, NO spell check, NO notes, NO AI/GPT, no textbooks, websites, email accounts, files, etc. may be visited/accessible during the exam period. Use of prohibited material will result in a grade of zero for the test and will be treated as if the test had not been written. This means that the student will not pass this course, as completing all components is a requirement to pass

Examinations in this course may be conducted using a remote proctoring service, such as ProctorTrack or in campus computer labs using campus computers. The use of Microsoft Word and/or Microsoft Excel may be required for examinations. By taking this course, you are consenting to the use of this software and acknowledge that you will be required to provide personal information (including some biometric data) and the session will be recorded. Completion of this course will require you to have a reliable internet connection and a device that meets the technical requirements for this service. More information about this remote proctoring service, including technical requirements, is available on Western’s Remote Proctoring website at:

<https://remote-proctoring.uwo.ca>.

The student is responsible for ensuring their account and computer are fully functional prior to examinations.

**Only a personal laptop for use with ProctorTrack is permitted for examinations. Except for the personal laptop with ProctorTrack used during the exam, all other electronic devices of any kind (including cell phones, smart watches, earphones, etc.) are NOT permitted at exams.**

**Only non-programmable calculators will be allowed into the exams.** If you are unsure, please ask your instructor.

**Dictionaries are NOT allowed for examinations.**

## **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)

All requests for Academic Consideration must be made within 48 hours after the assessment date or submission deadline. A student that misses an examination **must** seek approval from Academic Counselling **AND** notify the course instructor within 48 hours of the missed exam to be eligible to write a make-up exam. The student must provide appropriate documentation to the [Academic Counseling office](#) as soon as possible.

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/)

This policy does not apply to requests for Academic Consideration submitted for **attempted or completed work**, whether online or in person. Students that submit a course deliverable or attend an examination **cannot** receive an 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](#).

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 Examination
- Final examination scheduled during official examination periods (Defined by policy)

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 Evaluation Scheme for Missed Assessments

### Midterm Examination

In the event of approval from Academic Counselling for a missed midterm exam, the weight of the midterm exam will be moved to the final exam resulting in a final exam worth 65% of your course grade.

### Final 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.

If a student is unable to meet the scheduled make-up, then the student is responsible for obtaining new accommodations with documentation from Academic Counselling. Only students with Academic Considerations that have been granted will be permitted to write the missed examination in the following term in a section held by the same instructor.

The date and time of the make-up examination will be determined by the department and communicated to the student by the instructor according to the University Special Examination dates as outlined in the Academic Handbook: [https://www.uwo.ca/univsec/pdf/academic\\_policies/exam/definitions.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/exam/definitions.pdf).

The make-up exam for the missed final exam will be held **on or after the 5th business day in May following the April exam period**

## 6.2 Essential Learning Requirements

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

Completion of the following components of the course:

- Completion of the final examination
- a passing grade on at least the midterm exam **OR** on the final exam ensuring that students have demonstrated sufficient mastery of the learning outcomes
- Submission of Assignment 1 **and** Assignment 2

In the event that a student does not achieve a passing grade (50%) on at least one of the examinations or does not submit Assignment 1 or Assignment 2, a grade of 45 (or lower) will be provided to the student.

Students that are granted Academic Consideration for any of the essential learning requirements will receive a grade of Incomplete (INC) and their maximum course load may be reduced during the term in which they complete their course requirements.

### 6.3 Coursework with Assessment Flexibility

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

**In-class Assignments.** This course has 11 In-class Assignments that must be completed during your scheduled lecture. The 10 In-class Assignments 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** In-class Assignment and Academic Consideration requests will be denied for the first missed in-class assignment. In extenuating circumstances, Academic Consideration requests may be granted when students miss a second In-class Assignment. Any additional missed In-class Assignment marks will be awarded a mark of zero.

**Assignments.** Students are expected to submit each assignment by the **deadline** listed. Should extenuating circumstances arise, students do not need to request Academic Consideration, and they are permitted to submit their assignment up to 72 hours past the deadline without a late penalty. Should students submit their assessment beyond 72 hours past the deadline, a late penalty of 20% per day will be applied. Academic Consideration requests may be granted only for extenuating circumstances that started before the deadline and lasted longer than the No-Late-Penalty Period (72 hours). The instructor will deny all Academic Consideration requests that started after the deadline and students are permitted to submit the assignment after the deadline and will be subject to the applicable penalty. All assignments submitted four days past the No-Late-Penalty Period will automatically receive a mark of zero. As assignments are considered Essential Learning Requirements they must be submitted to receive a passing grade in the course.

## 7. Lecture and Examination Schedule

See Schedule on Brightspace

## 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 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.

### 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.

## **8.3 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.

# **9. Exam Policies**

## **Examinations are conducted IN-PERSON**

The following policies are in place for course examinations:

- Student identity will be verified during examinations; Students must bring identification to exams.
- Nothing is to be on/at one's desk during an exam except a laptop computer with Proctor Track enabled, a pencil, an eraser, non-programmable calculator, and the individual's student card.
- 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.

# **10. 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".

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

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

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

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

## **10.3 Acceptable Emails**

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

## **10.4 Unacceptable Emails**

- questions that may be answered on 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

## **11. 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.

### **11.1 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 lectures notes from a classmate.

### **11.2 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.

## **12. 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.**

## **13. Posting of Grades**

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

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

### **14.1 Illness**

Students will need to provide a Student Medical Certificate if the absence is medical or provide appropriate documentation if there are compassionate grounds for the absence in question.

Students are encouraged to contact their Faculty Academic Counselling office to obtain more information about the relevant documentation.

For privacy reasons, students should also note that individual instructors should not receive documentation directly from a student, whether in support of an application for consideration on medical grounds, or for other reasons. All documentation required for absences must be submitted to the Academic Counselling office of a student's Home Faculty.

For details on the Policy on Accommodation for Medical Illness, go to:

[https://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)

## 14.2 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>.

## 15. University Policy on Cheating and Academic Misconduct

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, at the following Web site: [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, students are permitted to use AI tools exclusively for information gathering and preliminary research purposes. These tools are intended to enhance the learning experience by providing access to diverse information sources. However, it is essential that students critically evaluate the obtained information, exercise independent thinking, and engage in original research to synthesize and develop their own ideas, arguments and perspectives. The use of AI tools can serve as a starting point for exploring a topic, with students expected to uphold academic integrity by appropriately attributing all sources of information and avoiding plagiarism. Essays, written assignments and/or lab reports should reflect the student's own thoughts and independent written work. Students should also generate their own figures (e.g., graphs, diagrams) rather than using AI generated ones. By adhering to these guidelines, students contribute to a responsible and effective learning environment that promotes critical thinking, independent inquiry and all them to produce original written contributions with integrity. The same principles also apply to the use of translation software to support the writing the essays and other written assessments. 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](mailto: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>).

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. See section 5 of this syllabus for course guidelines on cheating.

## **16. 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](#).

## **17. Support Services**

### **17.1 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.

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.

### **17.2 Academic Concerns.**

If you are in academic difficulty, it is strongly recommended that you see your [academic counsellor](#).

### **17.3 Statement on Gender-Based and Sexual Violence**

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