



Western

DAN Department of Management
& Organizational Studies

**Faculty of
Social Science**

Fall 2026 Course Syllabus
MOS 3360A Intermediate Accounting I
Sections 001 to 005
(In-Person)

1. Course Information

1.1 Class Location and Time

Section 1: SSC 3014, Wednesday, 9:30 am – 12:30 pm

Section 2: SSC 3028, Tuesday, 9:30 am – 12:30 pm

Section 3: SSC 3010, Monday, 1:30 – 4:30 pm

Section 4: SSC 3026, Thursday, 10:30 am – 1:30 pm

Section 5: SSC 2020, Thursday, 2:30 – 5:30 pm

1.2 Instructor Contact Information

Christina Maco

(Course Coordinator)

Sections: 001, 002, 003

Office: SSC 4303

Phone: (519) 661-2111, ext. 80329

Email: cmaco2@uwo.ca

Sumeet Khullar

Section: 004, 005

Office: SSC 4424

Phone: (519) 661-2111, ext. 84984

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1.3 Course Description

Theory and concepts of financial accounting with particular emphasis on financial statements, revenue recognition, and current and long-term assets.

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).

Class Time: 3 lecture hours.

Course Weight: 0.50

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.”

1.4 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 Dish with One Spoon Covenant Wampum between the Anishinaabeg and Haudenosaunee and the London Township and Sombra Treaties of 1796.

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: Intermediate Accounting, Volume 1

14th Canadian Edition

By Kieso, Weygandt, Warfield, Wiley, Wiecek, and McConomy
Wiley Publishing, 2025

Options:

- *E-Text*: with WileyPLUS access, \$98.95, ISBN: 9781394277278
- *Printed*: with access to eText and WileyPLUS, \$149.95, ISBN: 9781394277308

Students need to purchase the above edition of the textbook. Second-hand or older editions will not be sufficient.

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

OWL Brightspace

All course material will be posted to the course site: <https://westernu.brightspace.com/d2l/login>
Students are responsible for checking the course site regularly for news and updates. This is the primary method by which information will be disseminated to all students in the class.

Technical Requirements

This course requires the use of a laptop computer with a **working microphone, webcam, and Microsoft Excel** desktop application for Windows or Mac. Some assignments and in-class activities use Excel-specific features and functions that are not fully compatible with Google Sheets, Apple Numbers, or other spreadsheet software.

Students are responsible for ensuring they have access to Microsoft Excel throughout the course. Microsoft Office 365, including Excel, is available to Western University students at no additional cost through the University. Assignments must be completed and submitted as **Excel (.xlsx)** files. Work completed in other spreadsheet programs will not be accepted.

Students should verify that Excel is installed and functioning on their computer before the first assignment is due. Technical difficulties arising from a lack of access to the required software will not be accepted as grounds for an extension.

3. Course Objectives and Format

The DAN Department of Management & Organizational Studies provides a unique interdisciplinary approach to the study of management, emphasizing the social science and evidence-based foundations of management education. Our faculty are dedicated educators and academics engaged

in world-class research focusing on the areas of corporate governance and consumer and organizational behaviour.

3.1 Course Objectives

This course provides students with a foundation in financial reporting under ASPE and IFRS, with a focus on revenue, inventory, financial instruments, and long-term assets. Students will develop professional judgment by applying authoritative guidance to accounting issues, analyzing the financial reporting implications of alternative treatments, and communicating accounting conclusions.

3.2 Course Format

Class sessions will include a blend of lectures, problem solving, case analysis, class discussion, and group activities. Students are expected to prepare for class by completing assigned readings and prework and to actively participate in class activities.

This course requires regular practice to develop and apply accounting knowledge. Students are expected to work through assigned questions and other course activities both in and outside of class. Solutions to selected practice questions will be made available on the course site after the relevant material has been covered by all sections.

Success in this course requires consistent preparation, attendance, participation, and practice throughout the term.

4. Learning Outcomes

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

1. Explain how the Canadian financial reporting environment, including stakeholders, standard setters, reporting frameworks, authoritative guidance, and professional judgment, influences financial reporting decisions.
2. Evaluate accounting decisions and transactions using the conceptual framework for financial reporting and determine whether accounting treatments faithfully represent the economic substance of transactions.
3. Apply ASPE and IFRS to routine financial reporting transactions involving areas such as inventory, revenue, financial instruments, and long-term assets.
4. Analyze alternative accounting treatments and measurement approaches for routine transactions to determine their effects on financial statements and stakeholder decision-making.
5. Prepare financial statements in accordance with ASPE and IFRS, including the Statement of Financial Performance, Statement of Financial Position, and the Statement of Retained Earnings, and analyze financial statements to a limited degree.
6. Reflect on the ethical responsibilities of accountants and apply professional skepticism when evaluating financial reporting decisions and their effects on stakeholders.
7. Analyze financial data and communicate findings using appropriate tools and visualizations to support financial reporting decisions.

5. Evaluation

<u>Component</u>	<u>Weight</u>	
Participation	10%	<i>weekly</i>
Data Analytics Assignments	9%	<i>online and in class; see weekly schedule</i>
Midterm Exam 1	23%	<i>October 5, 2026</i>
Midterm Exam 2	23%	<i>November 7, 2026</i>
Final exam (cumulative)	35%	<i>during the Dec. 11-22 exam period scheduled by Registrar</i>

Grades will not be adjusted on the basis of need. There will be no reweighting of course components, no extensions, and no extra assignments permitted to improve grades. It is important for students to monitor their performance in the course. Students are responsible for their grades in this course. A student's final grade reflects the quality of the work they demonstrate throughout the 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 Associate Chair or Chair. Class averages are not grounds for appeal.

To promote consistent and equitable grading across all sections, common assessment criteria and grading rubrics are used for each assessment. The course instructors coordinate grading practices and, where appropriate, joint marking of assessments. These processes are intended to ensure that the same performance standards are applied consistently to students in all sections of the course.

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

It is expected that each student's work will be unique and will reflect the student's best understanding of the content. The use of tutors, other individuals, materials, or generative artificial intelligence (AI) tools (such as ChatGPT, Claude, Copilot, Gemini, Grammarly, and other AI writing or coding assistants) is **prohibited for graded material** in this course and will be considered an academic offence. Please see [Section 14 University Policy on Cheating and Academic Misconduct](#) for additional details.

IMPORTANT: See [Section 5.4 Essential Learning Requirements](#) regarding minimum requirements to earn a passing grade in this course.

5.1 Participation

Students are expected to attend all class sessions and to act in a professional manner that is respectful toward the professor and other students. Class discussion and engagement are integral parts of the learning experience in this course. Therefore, it is expected that students will come to each class prepared, having completed the prework, and ready to participate in class activities and contribute to class discussions. Voluntary class participation is expected; however, to encourage broad participation, the instructor may occasionally invite individual students to share their thoughts.

Participation marks can make a difference in achieving a student's goal for their final course grade. They must be earned and are not negotiable. They recognize preparation, engagement, collaboration, and professional conduct throughout the term. 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. Attendance alone is not sufficient to earn full participation marks.

Participation will be assessed weekly on a 3-point scale with a score of three representing full participation marks for that week.

Students are expected to:

- Attend all classes having completed the assigned prework and come prepared to participate in class activities and contribute to class discussions.
- Arrive to class on time and remain in class for the full duration of the class.
- Bring their name card to each class.

- Use electronic devices (e.g., cell phone calculator, laptop, tablet, etc.) for class purposes only.
- Refrain from engaging in any activities that may distract other students from learning.
- Abstain from the use of headphones or earphones (i.e., AirPods) during class.

5.2 Data Analytics Assignments

The data analytics assignments consist of two components:

1. Part A: Excel Bootcamp

Students will work through the Excel Bootcamp assignments individually on WileyPLUS. The bootcamp will introduce students to foundational Excel skills for working with data, including organizing, manipulating, analyzing, and visualizing data to answer questions.

2. Part B: In-Class Assignments

Students will complete several data analytics assignments during class, as indicated on the weekly schedule. These assignments will build on the knowledge and skills developed in Part A. Students will work with data in Excel, create data visualizations, analyze and interpret results, and communicate findings.

Students must attend the scheduled class session to be eligible to receive a grade on these in-class assignments. These assignments cannot be completed outside of the scheduled class session.

Due to the built-in flexibility for these assignments, requests for academic consideration will not be granted. Refer to [Section 6.4 Coursework with Assessment Flexibility](#) for further details.

5.3 Examinations

Exams will be conducted in person and 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, assignments, assigned chapters and assigned questions. Exams will not be returned to students but may be reviewed by contacting the instructor.

Students are required to pass one of the midterm exams **and** the 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 provide appropriate documentation to the [Academic Counselling office](#). The student may then be eligible to write a make-up exam. Refer to [Section 6 Academic Consideration and Missed Coursework](#) for further details.

Online Proctoring

Examinations in this course may be conducted using a remote proctoring service, such as Proctortrack. 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. Students are responsible for reviewing the Proctortrack technical requirements and ensuring that their computer and required equipment meet these requirements before an exam.

https://registrar.uwo.ca/academics/examinations/remote_proctoring/using_proctortrack.html

More information about remote proctoring at Western is available on Western's Remote Proctoring website at: <https://remoteproctoring.uwo.ca>.

Students should ensure that their Proctortrack account, computer, and required equipment are fully functional prior to the exam.

Students must enter the exam using the Proctortrack tool on OWL. Students are not permitted to end the Proctortrack session at any time during the exam (unless specifically requested to do so by

the instructor, which will be formally documented by the instructor and student). The Proctortrack session may only be ended once the student has completed and uploaded their exam response. If a student prematurely ends the Proctortrack session, only the student's response up to that time will be marked.

Exam Policies

All exams are **closed book examinations**. Notes, cheat sheets, or any other physical aids other than calculators are NOT permitted during examinations. Dictionaries, translation devices, grammar tools, spell-checking tools, and artificial intelligence (AI) tools are NOT permitted during examinations. Textbooks, websites (other than what is permitted within Proctortrack), email accounts, files, etc. may NOT be visited or accessed during examinations.

Only non-programmable calculators are allowed for the examinations. Graphing calculators are not permitted. Cell phones cannot be used as a calculator. Students may have the ability to use the calculator application on their computer. 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, smart glasses or other wearable technologies, tablets/iPads, earphones or AirPods, music players, and programmable calculators) are NOT permitted at examinations. All devices should be stored in the student's bag or left on the proctor's desk. They may not be accessed until the student has left the exam room.

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. This rule is required to mitigate the risk of cheating and will be strictly enforced.

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, a non-programmable calculator (removed from its case) and the individual's student card.
- Hats of any type and hoods on hoodies should not be worn during exams.
- Headphones, earphones, AirPods and earplugs are not permitted during exams.

5.4 Essential Learning Requirements

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

- Students must write both midterm exams and the final exam.
- Students must attain a grade of 50% on at least one midterm exam to be eligible to write the final exam.
- Students must achieve a grade of 50% on the final exam.

Students who do not meet these requirements will receive a course grade of 45 or their calculated course grade, whichever is lower.

6. Academic Consideration and Missed Coursework

6.1 General Information about Missed Coursework

Students must familiarize themselves with the *University Policy on Academic Consideration – Undergraduate Students in First Entry Programs* posted on the Academic Calendar:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration.pdf,

This policy does not apply to requests for Academic Consideration submitted for attempted or completed work, whether online or in person. Students who 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/

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:

- Midterm Exam 2 (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, the request cannot be recalled and reapplied. This privilege is forfeited.

6.2 Evaluation Scheme for Missed Assessments

Should extenuating circumstances arise, academic consideration without supporting documentation may be used for one missed class (Participation) or Midterm Exam 1, provided academic consideration without documentation has not been used elsewhere in the course. This must be formally requested through the Academic Consideration Portal in accordance with applicable deadlines. Once used, Academic Consideration for another missed assessment will require supporting documentation, where permitted under university policy.

A student who misses Midterm Exam 2 or 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 Counselling office](#) within 48 hours. Refer to Social Science Academic Counselling for details at https://www.counselling.ssc.uwo.ca/procedures/academic_consideration.html.

When a student misses Midterm Exam 2 and their Academic Consideration has been granted, they will be allowed to write a make-up exam.

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 for 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.

6.3 Make-up Examinations

Students are entitled to **one make-up assessment opportunity** for a missed midterm exam or final exam, supported by an approved academic consideration. **No additional make-up opportunities will be provided.** Make-up assessments represent the final opportunity to complete a missed exam.

The date and time of the make-up Midterm examinations will be set by the instructor, and the make-up Final exam will be set by the department **after** the scheduled original exam has been completed. The instructor will then communicate the date to the student. The make-up exam will cover the same chapters as the original exam but may vary in format and/or number of questions.

Students who miss a make-up exam are not eligible for an additional make-up opportunity. Depending on their circumstances, they may:

1. Remain enrolled in the course and accept a grade of zero for the missed make-up exam. Students should consult the syllabus and determine whether they can still achieve a passing grade in the course.
2. Withdraw from the course through Student Center before the published drop deadline. A course dropped before the deadline will result in a withdrawal (WDN) without academic penalty. Part-time students should consult the Registrar's Office refund schedule to determine whether a tuition refund is available. Students enrolled full-time in 4.0-5.0 courses are generally not eligible for tuition refunds when a course is dropped.
3. If the published drop deadline has passed and the missed make-up assessment is supported by appropriate documentation, students may submit their documentation through the Student Absence Portal to request a WDN (withdrawal without academic penalty). Approval is not automatic and remains subject to Faculty review. Requests for a second make-up assessment will not be considered.

Students are encouraged to carefully consider their ability to complete a make-up assessment as scheduled, as no further opportunities to complete the missed work will be available.

6.4 Coursework with Assessment Flexibility

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

Data Analytics Assignments

Part A: Excel Bootcamp

Students are expected to submit each of 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 assignment up to 24 hours past the deadline without a late penalty. Assignments submitted after 24 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.

Part B: In-Class Assignments

This course has four in-class data analytics assignments. Students must be present in class to complete the assignment and receive a grade; assignments cannot be completed outside of the scheduled class session. The three assignments with the highest marks are counted towards the student's final grade. Should extenuating circumstances arise, students do not need to request Academic Consideration for the first missed assignment. Due to this built-in flexibility, 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.

Material covered in class will not always be the same as material covered in the textbook. These two sources should be viewed as complementary 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 Classroom Conduct and Course Materials

Students are expected to act professionally and respectfully toward the professor and other students and to avoid activities that may disrupt the learning environment. Acting respectfully provides a better learning experience for everyone.

Private in-class discussions are distracting to students and the instructor. Late arrivals are also distracting. Students are encouraged to arrive on time for classes.

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

Unless explicitly permitted by the instructor, students may NOT record any portion of a class, take photographs of course materials or work completed in class, or reproduce, distribute, post, or share course materials. Course materials developed by the instructor are the intellectual property of the instructor and are protected by Canadian copyright laws. Textbook and WileyPLUS materials are also protected by copyright.

9. Email 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, teaches multiple courses, and must deal with those emails in a fair and organized manner. Unacceptable emails will receive a reply saying only, "Please see the 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.

For questions about the course, assignment requirements, or the examinations, students should first check the course syllabus, course site, or other course documents for the answer before sending an email to the instructor.

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 an in-class assignment or exam. The student is responsible for covering any readings and arranging to borrow the missed class notes from a classmate. Students will not be granted time in office hours to discuss material missed. Office hours are available to address

specific questions after students have reviewed the missed content; they are not intended to replace missed class instruction.

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. Course grades reflect the quality of your demonstrated performance throughout the course.

12. Posting of Grades

Midterm exams, assignments, and participation grades will be posted on the course site when available. Final exam and final course grades will be available through the Student Centre website, once posted by the Registrar.

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.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.

Please visit the CCDI Diversity Calendar posted on the university's Equity, Diversity, and Inclusion website for the recognized religious holidays: <https://www.edi.uwo.ca/diversity-calendar/ccdi-diversity-calendar-2026.pdf>

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 offences. Students are urged to read the section on Scholastic Offences in the Academic Calendar.

Note that such offences include plagiarism, cheating on an examination, submitting false or fraudulent assignments or credentials, impersonating a candidate, or submitting for credit in any course without the knowledge and approval of the instructor to whom it is submitted, any academic work for which credit has previously been obtained or is being sought in another course in the University or elsewhere. If you are in doubt about whether what you are doing is inappropriate, consult your instructor. A claim that "you didn't know it was wrong" will not be accepted as an excuse.

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

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.

Artificial Intelligence

Artificial intelligence (AI) is often an integral part of professional accounting practice. Accordingly, this course focuses on developing the professional judgment needed to evaluate AI's output critically. Although AI can be a powerful productivity tool, it is not a substitute for professional knowledge, analytical thinking, or ethical decision-making.

Throughout your career, you will almost certainly use AI. However, employers hire professionals not because they can ask AI questions, but because they can recognize when AI produces incomplete, incorrect, or indefensible answers. This course is designed to help you develop that professional judgment. You will have opportunities to use AI tools as specifically authorized by the instructor and to evaluate AI-generated work during class, while graded assessments require you to demonstrate your own knowledge, analysis, and professional judgment.

AI may be used to support learning and understanding, but it may not be used to perform or generate work submitted for evaluation unless explicitly authorized by the instructor. Any work submitted for evaluation must reflect the student's own analysis, judgment, and understanding. Students may not upload instructor-provided materials to AI tools or platforms without written consent from the instructor. These guidelines are intended to promote responsible and ethical use of AI while supporting critical thinking and independent learning.

Students may not upload instructor-provided materials (including slides, instructor-specific problems and solutions, textbook questions and solutions, templates, assignment files, etc.) to AI tools or platforms without written consent from the instructor.

When in doubt about whether a particular use of AI is permitted, students should ask the instructor before using it. Permission to use AI for one purpose or activity does not constitute permission to use it for another.

Examinations

Computer-marked multiple-choice questions on 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 offences. 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 or as an accusation of cheating, rather as part of vigilant exam proctoring.

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 or 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 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/gbsv/> 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](#).