



Western

DAN Department of Management
& Organizational Studies

Faculty of
Social Science

Fall/Winter 2026/27 Course Syllabus

MOS 3362A Sections – 200, 201 Introduction to Taxation in Canada

Course Mode: Blended

Instructor: Ruth Ann Strickland

Office Hours: by Zoom, upon Request

Email: rstrickl@uwo.ca

1. Course Information:

1.1 Class Location and Time:

Section 200: Wednesdays 9:30 am to 11:30 am – SSC 3026

Section 201: Wednesdays 12:30 am to 2:30 pm – SSC 3026

This is a blended course. It has recorded lectures to listen to before Wednesday classes, and 2-hour in person classes on Wednesdays.

1.2 Course Description:

An introduction to the Income Tax Act (Canada) and its effect on taxation for individuals and corporations. Examines the determination of income, deductions and tax credits for both personal and corporate taxpayers.

Antirequisite(s): Business Administration 4479A/B.

Prerequisite(s): Business Administration 2257 or MOS 2227A/B, and enrolment in 3rd or 4th year of BMOS.

Course weight – 0.50; 3 lecture hours

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 - Textbook

Required Textbook: Canadian Tax Principles - 2026-2027 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 your learning.

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

E-TEXT: Includes e-text and MyLab.

Western University Bookstore information and prices can be found at:

200: https://bookstore.uwo.ca/textbook-search?campus=UWO&term=W2026A&courses%5B0%5D=200_UW/MOS3362A

201: https://bookstore.uwo.ca/textbook-search?campus=UWO&term=W2026A&courses%5B0%5D=200_UW/MOS3362A

The textbook is used extensively for this course. Because tax rates and policies change every year, the 2026-2027 edition is required. Using an older edition will not give you the information you need. There have been a lot of tax changes since last year.

You will use the same set of books for MOS 4462 if taken in the winter, 2027 term. In MOS 3362 you will use all of Volume 1 and part of Volume 2, along with the Study Guide. In MOS 4462 you will finish Volume 2 and will continue to use the Study Guide.

You will also use the Income Tax Act, which is available through the course Brightspace site or <https://edu-knotia-ca.proxy1.lib.uwo.ca/>

Any other course material will be posted on the Brightspace site at no additional cost to students:
<https://westernu.brightspace.com/d2l/login>

Students are responsible for checking the Brightspace site regularly for news and updates. This is the primary method by which information will be disseminated to all students in the class.

If students need assistance with the Brightspace site, they can seek support on the [OWL Brightspace Help](#) page. Alternatively, they can contact the Western Technology Services Helpdesk by phone at 519-661-3800 or ext. 83800.

Technical Requirements

This course requires the use of 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. 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.

OWL Brightspace

Students are responsible for checking the course OWL 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 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.

3. Course Objectives and Format

The DAN Department of Management & Organizational Studies advances research and teaching that integrates the breadth of the social sciences with the depth of a disciplinary specialization to develop curious and strategic thinkers.

3.1 Course objectives

Throughout this course, students will develop the ability to prepare income tax calculations for individuals and for corporations in accordance with Canadian income tax legislation, based on the Canadian *Income Tax Act*. GST/HST and the *Excise Tax Act* will also be introduced. Students will learn to identify relevant tax issues, research and interpret tax legislation and supporting resources, and apply those principles to analyze and resolve practical tax problems. Students will strengthen their ability to communicate tax conclusions clearly, logically, and professionally in both written and quantitative formats. They will also learn to use professional tools, such as Excel, to support, verify, and enhance their work. Many tax questions require professional judgment. While tax legislation provides the framework, reasonable professionals may differ in interpreting facts or evaluating alternative approaches. Developing the ability to exercise, justify, and defend those judgments is an important objective of this course.

3.2 Course format: This is a blended course.

The technical course concepts are taught primarily through video lectures that are posted on OWL each week. This allows students to learn in the comfort of their own environment, and at the times that work best for them. It also allows students to listen again as often as needed to learn course concepts. Recorded lectures are approximately 1 to 1.5 hours per week in total. Class sessions are approximately 1 hour & 45 minutes. (Allowing time to get to your next class)

Watching the weekly video lectures before class is an essential requirement of this course.

Each class begins with a discussion of the video lecture. Students will be asked to share something they learned from the video before applying those concepts to tax problems during class.

After class students should continue to do as many exercises and problems as possible until they feel confident with the course material. The chapters in MOS 3362 build on one another. Concepts learned in one chapter are used in subsequent chapters. The end goal is to complete complex tax calculations for a family of individuals and basic tax calculations for a corporation.

All course material, recorded lectures, and course notes are the personal intellectual property of the instructor. They have been created solely for the use of students in MOS 3362 at Western University in the fall term of 2026. Sharing with anyone (including, but not limited to, tutors, AI, other websites) is an academic offense.

To protect the intellectual property of course materials and to encourage active learning, students may not take photographs, screenshots, audio recordings, or video recordings of lectures, recorded videos, or classroom activities. Students are expected to make their own notes during class. Lecture slides will be provided in advance. Official solutions to assigned problems will be posted on OWL at the end of each week.

How to Succeed in MOS 3362:

Successful students consistently do the following:

1. Watch the video lectures before attending class each week.

2. Complete the chapter exercises before attending class each week.
 3. Use the textbook as a reference when additional explanations on specific topics are needed. (The textbook is not intended to be read cover to cover.)
 4. Come to class prepared to discuss the topics of the week and to work through tax problems.
 5. After class, complete as many Assignment Problems and Self-Study Problems as possible. Tax is learned by doing problems, not by just reading about them.
 6. Review previous topics regularly. Each week's material builds on concepts introduced in previous weeks.
4. Learning Outcomes By the end of the course, students will be able to:
1. Identify and explain relevant Canadian income tax and GST/HST legislation, administrative guidance, and principles applicable to individuals and corporations.
 2. Prepare and evaluate income tax and GST/HST calculations for individuals and corporations, applying relevant legislation, rules, and administrative guidance to determine tax liabilities, credits, deductions, and other applicable amounts.
 3. Analyze tax issues and apply professional judgment to evaluate alternative tax treatments, assess their implications, and develop well-supported tax conclusions in situations involving ambiguity or incomplete information.
 4. Use Excel and data analytics tools to organize, analyze, and interpret tax-related data, identify potential errors or anomalies, and determine when further investigation is required.
 5. Use technology, including generative AI, appropriately and critically in tax research and analysis, evaluating AI-generated information for accuracy, relevance, bias, completeness, and appropriate support before relying on it.
 6. Evaluate the ethical and broader business implications of tax decisions, including the responsibilities associated with professional judgment, compliance, tax planning, and the use of technology.
 7. Communicate tax analyses and conclusions clearly and professionally, using appropriate evidence and adapting the communication to the needs of the intended audience.

5. Evaluation

Weekly In-Class Professionalism	10%
Tax Engagements (data analytics) – See details on following pages and on OWL	10%
Midterm 1: CH 1–4 and additional course material - Friday, October 2, 2:30 pm	20%
Midterm 2: CH 4–8 and additional course material – Friday, November 13, 2:30 pm	25%
Cumulative Final Exam: Covers all course material – 4 hours (set by Registrar)	35%

The DAN Department requires that courses in the 3000-4000 range have a class average between 72% 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 the Chair. Class averages are not grounds for appeal.

Grades will not be adjusted based on need. It is important to monitor your performance in the course. Your final grade reflects the quality of the work you demonstrate throughout the course.

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 Fail for this course. In this case, students will receive a maximum grade of 47%.

Weekly In-Class Professionalism – 10% of Course Grade

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 participation and engagement are integral parts of the learning experience in this course. Therefore, every student should be prepared to contribute throughout the class. To encourage broad participation, the instructor may occasionally invite individual students to share their thoughts. For classes to run smoothly it is essential that all students are fully prepared for every class.

Class Professionalism will be graded on the 10 best out of 12 classes. The lowest 2 classes will be dropped. Should extenuating circumstances arise, students do not need to request academic consideration for the first 2 missed classes. An academic consideration request without documentation may be used for a 3rd missed class if necessary. This must be formally requested through the student absence portal. Please be aware that missing multiple class sessions for this course may have a negative impact on your understanding of the course material, and therefore on your grade.

Professionalism grades will be based on the following rubric:

- 0 – Student was late for class, did not attend class, or attended class but worked on other things during class. Minimal engagement. Did not demonstrate professionalism. Even if physically present in the classroom, this will be considered a missed class.
- 1 – attended on time, worked on assigned in-class problems, and demonstrated professionalism throughout class session - but did not ask or answer any questions. Worked effectively in groups. Submitted any in-class work that was required.
- 2 – In addition to 1, the student asked and/or answered some questions.
- 3 – In addition to 1 and 2, the student contributed to class discussion throughout the class session. Added considerable value.

Students are expected to:

- Arrive at class on time and remain in class for the full duration of the class.
- Minimize distractions and remain fully engaged throughout class. Electronic devices may only be used for course-related purposes.
- Contribute to making the class session better for everyone by words and actions.

Professionalism marks can make a significant difference in achieving your goal for your final course grade. They recognize preparation, engagement, collaboration, and professional conduct throughout the term. Attendance alone is not sufficient to earn full professionalism marks.

Tax Engagements – 10% of Course Grade

There are 3 “Tax Engagements” to be completed throughout the term.

- Engagement 1: Due Friday, September 25, 11:55 pm and accepted without penalty until Sunday, September 27 at 11:55 pm. No Engagements will be accepted after this time for any reason.
- Engagement 2: Due Friday, October 30 at 11:55 pm and accepted without penalty until Sunday, November 1 at 11:55 pm. No Engagements will be accepted after this time for any reason.
- Engagement 3: Due Friday, November 27 at 11:55 pm and accepted without penalty until Sunday, November 29 at 11:55 pm. No Engagements will be accepted after this time for any reason.

Each Engagement simulates work performed by an entry-level professional. Students will analyze client information, identify relevant tax issues, perform calculations in Excel, and justify their conclusions. The goal is to develop the technical competence and professional judgment expected in public accounting.

Each student is expected to work independently, and each student’s answers should reflect their own best understanding of the Engagement and the data. These Engagements are designed to develop professional judgment. Assignments completed with unauthorized assistance will be considered as not submitted. The use of AI (Artificial Intelligence) is not permitted for these Engagements.

Mid-Terms and Final Exams

Questions may include MCQs, tax calculations and schedules, cases, and short written responses.

MID-TERM 1 – Friday, October 2 - 2:30 pm – 20% of grade – covers CH 1 – 4, and any additional material from first 4 weeks of class: Students who miss Mid-Term 1 may use their one undocumented absence. The make-up will be added to MID-TERM 2, making it a 4-hour test. Please note that this is the ONLY time for a make-up for Mid-Term 1. Students who miss this make-up may (with additional approval from academic counselling) be offered an opportunity to write the missed test during the Winter 2027 term. Please note that this means you will have a grade of Incomplete and you may be required to take a reduced course load in the winter term. You will not be able to take MOS 4462 in the winter term.

MID-TERM 2 – Friday, November 13 - 2:30 pm - 25% of grade – covers all material from CH 4 – 8, and any additional material from weeks 5 – 9. Students who miss Mid-Term 2 will require documentation that is approved by academic counselling. With approval, students will be given one opportunity to write a make-up test during the fall term. Students who miss this make-up (and have additional approval from academic counselling), may be offered the opportunity to write the missed test during the winter 2027 term. Please note that this means you will have a grade of Incomplete and you may be required to take a reduced course load in the winter term. You will not be permitted to take MOS 4462 in the winter term.

CUMULATIVE FINAL EXAM – Includes material from throughout this course – 35% of grade:

When a student misses the Final Exam and their Academic Consideration has been granted, they will be allowed to write the Special Examination (the name given by the University to a makeup Final Exam). See the Academic Calendar for details (under Special Examinations), especially for those who miss multiple final exams within one examination period.

The date and time of the make-up examination will be determined by the department and the University Special Examination dates as outlined in the Academic Handbook:
https://www.uwo.ca/univsec/pdf/academic_policies/exam/definitions.pdf.

The make-up exam for the missed final exam will be held after the first Thursday in January following the beginning of classes.

Students who are unable to write the make-up at the scheduled time, and have additional approval from academic counselling, may be offered the opportunity to write the final exam during the Winter 2027 term. Please note that this means you will have a grade of Incomplete and you may be required to take a reduced course load in the winter term. You will not be permitted to take MOS 4462 in the winter term.

Exam Policies

Exams are closed book and are written in person. They are written by hand. Nonprogrammable calculators may be used. Students are expected to independently answer all questions without assistance from any outside resources, persons, or technology. Students are responsible for material covered in lectures as well as the assigned chapters/sections in the textbook.

Bring to Exams: Your student ID card, a nonprogrammable calculator, and something to write with.

Not permitted during exams – course materials, dictionaries, translation devices, cell phones, smart watches, air pods, programmable calculators, and any other communication device. Communication devices must be stored in your bag or on the proctor's desk. They may not be accessed until you have left the exam room. Baseball caps and pulled up hoodies are not permitted during exams.

Students are responsible for assigned sections of the textbook, video lectures, class discussions, and any additional materials that are provided during the course. Please check the Weekly Schedule for details.

Artificial Intelligence (AI)

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 evaluate AI-generated work during class, while graded assessments require you to demonstrate your own, unassisted, understanding.

5.1 General information about missed coursework

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

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

This policy does not apply to requests for academic consideration submitted for attempted or completed work.

The policy also does not apply to students experiencing longer-term impacts on their academic responsibilities. These students should consult [Accessible Education](#).

For procedures on how to submit academic consideration requests, please see the information posted on the Office of the Registrar's webpage:

https://registrar.uwo.ca/academics/academic_considerations/

All requests for academic consideration must be made within 48 hours after the assessment date or submission deadline.

All academic consideration requests must include supporting documentation; however, recognizing that formal documentation may not be available in some extenuating circumstances, the policy allows students to make one academic consideration request without supporting documentation in this course. The following assessments are excluded from this, and therefore always require formal supporting documentation:

- Midterm 2
- Examinations scheduled during official examination periods (i.e. final exams, defined by policy)

When a student *mistakenly* submits their one allowed academic consideration request without supporting documentation for the assessments listed above or for those in the Coursework with Assessment Flexibility section below, the request cannot be recalled and reapplied. This privilege is forfeited.

Essential Learning Requirements

Even when Academic Consideration is granted for missed coursework, the following are deemed essential to earn a passing grade:

- Students must pass at least one mid-term test to write the final exam.
- Students must pass the cumulative final exam to pass the course.

Students who do not meet these requirements will receive a maximum final course grade of 47%.

6. Lecture and Examination Schedule: posted on OWL

7. Student Responsibilities

Students should familiarize themselves with Western University Senate Regulations, please see:

http://www.uwo.ca/univsec/academic_policies/index.html.

Material covered in 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.

7.1 Respect

Please act respectfully towards the classroom, the instructor and other 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 to the instructor. If other students are distracting your attention from the material, please 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 prioritize arriving on time for classes.

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

7.2 No Recording of Classes

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

7.3 Copyright Notice

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

8. Exam Policies

ALL EXAMS ARE WRITTEN IN-PERSON

- Bring student ID card to exams.
- Nothing is to be on/at your desk during an exam except a pencil, an eraser, and your 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

9. E-mail Policies

The following policies apply to all emails between students and the instructor. Please respect the fact that your instructor receives hundreds of emails from students and must deal with those emails in a fair and organized manner. Unacceptable emails will receive a reply saying only "Please see Email Policies on the course outline".

9.1 UWO.CA Email Addresses Only

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

9.2 Subject Line Must Include Course and Section Number

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

9.3 Acceptable Emails

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

9.4 Unacceptable Emails

- questions that may be answered on OWL or on this course outline
- asking when grades will be posted
- asking what grade a student received
- asking where or when an exam is scheduled or the material covered on an exam
- requests for grade increases, extra assignments, or reweighting of course components

10. Attendance

It is expected that students will attend and participate in all classes. Students are encouraged to obtain missed lecture notes from a fellow student. 10% of your grade is based on participation in class. The best 10 out of 12 class sessions will be counted.

10.1 Short Absences.

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

10.2 Extended Absences.

If you are absent more than approximately two weeks or if you get too far behind to catch up, you should consider reducing your workload by dropping one or more courses. The [Academic Counsellors](#) can help you to consider the alternatives. At your request, they can also keep your instructors informed about your difficulties.

11. Grade Fairness

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

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

Course grades are earned as a result of your efforts and abilities demonstrated throughout this course.

12. 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.

13. University Policy Regarding Illness, Absence and Accommodation

13.1 Illness

Students need to provide a Student Medical Certificate if the absence is medical or provide appropriate documentation if there are compassionate grounds for the absence in question. Students are encouraged to contact their Faculty Academic Counselling office to obtain more information about the relevant documentation.

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

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

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

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

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

13.2 Religious Accommodation

When conflicts with a religious holiday that requires an absence from the University or prohibits certain activities, students should request accommodation for their absence in writing to the Academic Advising office of their Faculty of Registration. This notice should be made as early as possible but not later than two weeks prior to the writing of the examination (or one week prior to the writing of the test).

Please visit the Diversity Calendars posted on our university's EDID website for the recognized religious holidays: <https://www.edi.uwo.ca>.

14. University Policy on Cheating and Academic Misconduct

Scholastic offences are taken seriously, and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, at the following Web site:

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

Students are responsible for understanding the nature of and avoiding the occurrence of plagiarism and other academic offenses. Students are urged to read the section on Scholastic Offenses in the [Academic Calendar](#).

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

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

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

- A) 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>).

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

Cheating on exams will not be tolerated; students are referred to the university policy on scholastic offenses. Looking at the test of another student, allowing another student to view your exam, or obtaining information about a test in advance are all examples of cheating. A number of safeguards will be employed to discourage cheating. For example, examination supervisors (proctors) of the tests may ask students to move to another seat during the exam, cover their paper, avert their eyes from other students' papers, remove baseball caps, etc. This is not meant as a personal affront nor as an accusation of cheating, rather as vigilant attempts at proctoring.

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 information on services, courses, student finances, resources, latest news, as well as Student Central's hours of operation at <http://www.registrar.uwo.ca>

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

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

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

Students who are in emotional/mental distress should refer to Health and Wellness: <https://www.uwo.ca/health/> for a complete list of options about how to obtain help.

16.2 Academic Concerns.

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

Key Dates for Fall 2026:

- September 9: Classes Start:
- September 17: Last Day to Add/Drop (2nd Term Half Course)
- September 30: Truth and Reconciliation Day
- October 12: Thanksgiving Day
- October 10 – 18: Fall Reading Week
- November 30: Last Day to Withdraw from a for first-term half courses

- December 9: Fall Term Classes End
- December 10: Study Day
- December 11 – 11: Final Exams