



Western

DAN Department of Management
& Organizational Studies

**Faculty of
Social Science**

Fall/Winter 2026/27 Course Syllabus

MOS 3370A Section – 001 & 002 **Management Accounting** In-Person

Instructor: Melissa Jean
Office: SSC 4418
Drop-In Study Sessions: Details provided below
Phone: 661-2111 x28070
Email: mjean@uwo.ca

1. Course Information:

1.1 Class Location and Time

Section 001: SSC 2020, Tuesdays 9:30 am – 12:30 pm

Section 002: SSC 3014, Thursdays 9:30 am – 12:30 pm

1.2 Course Description

What does it cost? This question is asked in every organization. The determination of cost is a key accounting process that supports decision making. This course will cover management accounting techniques related to cost: behaviour, allocation, determination, and strategic cost management.

Antirequisite(s): Business Administration 3307K.

Prerequisite(s): Business Administration 2257 or MOS 2228A/B and enrolment in third or fourth year of BMOS, Honours Specialization in Urban Development or Music Administrative Studies (MAS).

Senate Regulations state, “unless you have either the requisites for this course or written special permission from your Dean to enroll in it, you will be removed from this course and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites.”

1.3 Accessibility

The 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, Haudenosaunee and the Lūnaapéewak, 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.

1.5 Drop-In Study Sessions

Instead of holding traditional weekly office hours, I will host weekly Drop-In Study Sessions throughout the semester (see OWL for the schedule). The purpose of these sessions is to provide an informal space for students to work on course material. Think of these sessions as an alternative to studying in the library. Students may attend for as little or as much time as they wish. I will be present throughout the session to answer questions, provide guidance, discuss course concepts, and support student learning as needed. Students are welcome to work independently, study with classmates, or simply drop in to ask a question before leaving. There is no requirement that you stay for the whole time.

Drop-In Study Sessions will be held in SSC 4444, directly across from my office. If you would like to discuss a matter privately, we can easily move to my office for a confidential conversation. If the scheduled times do not work with your availability, you are welcome to email me to arrange an alternative meeting time.

2. Course Materials

Required textbook: Braun, Tietz, and Beaubien, Managerial Accounting, Sixth Canadian Edition, Pearson, 2027.

Students need to purchase this edition which includes access to MyLab Accounting. Second-hand or older editions will not be sufficient. The cost of the textbook is \$108.

Information about MyLab Accounting

Required course assignments are made available through MyLab Accounting which is the textbook publisher's web platform. This access is not available if you purchase an older edition of the textbook. You must create your account using your UWO email address (not a gmail or other email address). The registration instructions are provided on OWL.

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

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

Technology Requirements

Please bring a laptop to each class and ensure that Microsoft 365 (including Excel) is installed prior to the start of the course. You can access installation instructions here: <https://wts.uwo.ca/microsoft-365/getting-started/install-guide.html>. Because we will be working with Excel almost every class, students will need a

laptop with the desktop application installed; a phone, tablet, or mobile/browser version of Excel will not provide the functionality required for class activities.

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.

Key Dates:

Wednesday September 9 - Classes begin

Thursday September 17 - last day to add course (last day to drop and not show up on transcript as WDN)

Wednesday September 30- National Day for Truth and Reconciliation (non instructional day - no classes, quizzes, assignments due. etc.)

Monday October 12- Thanksgiving Day

Reading week begins 6:00 pm Friday October 10 and ends 11:59 pm Sunday October 18

Monday November 30 - last day to withdraw from course without academic penalty (WDN on transcript)

Wednesday December 9 - last day of classes

Thursday December 10 - study day

December 11 to December 22 - final exam period

3.1 Course Objectives

This course builds on foundational management accounting concepts and focuses on the use of accounting information to support managerial decision-making. Students will develop the analytical and professional judgment required to evaluate organizational performance, assess alternatives, and formulate evidence-based recommendations using both financial and non-financial information. Through the integration of managerial accounting frameworks and data analytics, students will learn to communicate insights effectively and support strategic, operational, and sustainability-focused business decisions.

3.2 Your Responsibilities in This Course

Success in this course depends on three things: **preparation, participation, and practice**. Of these, preparation is the most important. This course is designed around the expectation that you will spend significant time engaging with course materials **before** class. In many weeks, the time you spend preparing for class may be greater than the time you spend in class. Rather than using class time for lectures, we will use it to apply concepts, solve problems, analyze data, discuss decisions, and develop professional judgment. The more thoroughly you prepare, the more value you will gain from the in-class learning experience.

Students are expected to arrive in class having acquired the foundational knowledge needed for the week, allowing class time to focus on analysis, interpretation, judgment, and decision-making.

Preparation: The work you do before class

Much of the material covered in this course builds on concepts introduced in prerequisite courses. As a result, the amount of preparation required may vary from week to week. If you are already confident with a topic, you may only need to complete the required Pre-Class Assignment. If a topic is less familiar, you should spend additional time reviewing the available learning resources.

To support your preparation, each week you will have access to readings and worked examples, summary slide decks, instructional videos, and a Dynamic Study Module. You are not expected to use every resource every week. Instead, focus on the materials that best support your learning

needs. The Dynamic Study Module is often a good starting point because it can help identify areas where additional review may be beneficial.

Before each class (except the first class), you are required to complete a **Pre-Class Assignment**.

Participation: The work you do during class

Research consistently shows that people learn more effectively when they actively engage with ideas, apply concepts, and work through challenges. While listening to explanations can create the impression of understanding, solving problems and testing your knowledge provides a much more accurate picture of what you know and what you still need to learn.

Class sessions are designed to be highly interactive. Activities may include solving problems, analyzing cases, participating in discussions, completing data analytics activities, sharing findings, responding to Menti polls, and collaborating with classmates.

Because many activities involve technology, students should bring a laptop computer to every class. You may be asked to use spreadsheets, conduct brief research, or explore AI-supported tools. At other times, you will be asked to put all electronic devices away. Please pay attention and follow the instructions.

During each class session (except the first class), you are required to complete an **In-Class Competency Check**.

Practice: The work you do after class

Learning managerial accounting requires more than reading about concepts or watching someone else solve a problem. Competency develops through application, reflection, and repetition. While in-class activities are an important part of this process, meaningful learning also requires continued practice outside of class.

The textbook provides several opportunities for additional practice, including *Stop & Think* activities, *Try-It!* exercises, and *Summary Problems*. You are also encouraged to revisit your Pre-Class Assignments. Retrying questions that you initially found challenging is an effective way to strengthen understanding and identify areas requiring further review. Additional practice resources will be provided for topics that students often find particularly challenging. These materials are optional but strongly recommended for students seeking additional opportunities to build confidence and competency.

After each class session (except the first and last class), you will extend and apply what you learned through a **Data Analytics (Mini Simulation) Assignment**.

4. Learning Outcomes

By the end of this course, students will be able to:

1. **Analyze and interpret** managerial accounting information to support organizational decision-making.
2. **Evaluate** the implications of cost behaviour, cost allocation methods, and costing systems on managerial decisions and organizational performance.
3. **Apply** managerial accounting frameworks including capital investment evaluation techniques and analytical tools to evaluate alternatives and make recommendations.
4. **Use** data analytics and visualization techniques to analyze data and support evidence-based decision-making.

5. **Evaluate** the effectiveness of planning, control, and performance measurement systems, including master budgets, flexible budgets, standard costs, responsibility accounting, and the balanced scorecard, in supporting organizational objectives.
6. **Examine** the role of sustainability, ethics, and stakeholder considerations in managerial decision-making and performance evaluation.
7. **Develop and justify** evidence-based recommendations using sound professional judgment.

5. Evaluation

Course Grade Weighting

Midterm Exam	35%
Final Exam	35%
Specifications Grading Competency Level	30%

There will be no reweighting of components and grades will not be adjusted on the basis of need. Extra credit assignments are not available, and assignments or exams cannot be rewritten to obtain a higher mark. Once you have completed an assessment, you are committed to the mark earned.

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

Midterm & Final Exams

Midterm Exam Date: Friday, October 30, 6:30 pm to 9:30 pm (room assignments will be posted on OWL)
Final Exam Date: TBD (3 hours scheduled in the December exam period by the Registrar's Office)

These closed book exams will be completed in-person and written by hand and may consist of a combination of applied multiple choice questions, calculations, statement/schedule/report preparation, and long and short written responses. Testing will be based on all readings, assignments, and in-class material. **The Midterm Exam will cover the material from Weeks 1 through 6 and the Final Exam will cover the material from Weeks 7 through 12. Your instructor will not answer any questions (email or in-person) about exam content/format less than 24 hours before the exam.**

Dictionaries are NOT allowed into examinations. Only writing instruments (no pencil cases) and non-programmable calculators (with backs removed) will be allowed into the exams. If you are unsure, please ask your instructor. Other electronic devices of any kind (including cell phones, smart watches, and other wearable devices) are NOT permitted at exams. *If students bring electronic devices to exams, these devices MUST be turned off and not stored on the student's person (i.e. Not in a hoodie, coat or pant pocket). If any device is found on a student's person during the exam (even if it is off), the situation will be treated as an academic offense and will result in an automatic grade of 0 (zero) on the exam and a failure in the course.*

Exams may be scored using a program that examines the answer sheets for unusual coincidences in the pattern of answers given which may be indicative, and used as supporting evidence, of cheating. Suspected cheating on any exam will result in a grade of 0 and failure in the course and will initiate an investigation of academic offence.

This course has other exam guidelines and expectations which will be clearly outlined on the course OWL site. Students are expected to understand and adhere to these guidelines to avoid grade penalties. Failure to follow any of the guidelines may be treated as a scholastic offense.

Exams will not be returned to students but may be reviewed by contacting your instructor.

Both exams are considered to be central to the learning outcomes for this course. Accordingly, students seeking academic consideration for these assessments will be required to provide formal supporting documentation and require approval from Academic Counselling to write a makeup exam.

Specifications Grading Competency Level

The specifications grading component applies to:

- Independent Deliverables - Pre-Class Assignments and Data Analytics (Mini Simulation) Assignments
- In-Class Deliverables - Competency Check Assignments

Rather than earning points for individual submissions, **students earn a Competency Level** based on the successful completion of defined specifications bundles. Competency Levels are determined holistically according to demonstrated completion of the required specifications. Each Competency Level corresponds to a coursework percentage that contributes to the final course grade.

Pre-Class Assignments and Data Analytics Assignments are auto-graded and receive a percentage score. A submission is considered **Successfully Completed** when a score of 70% or higher is achieved.

Competency Check Assignments receive one of three qualitative evaluations:

- **Strong Pass** – reflects work that exceeds standard competency expectations
 - demonstrates strong analytical thinking and application,
 - integrates concepts effectively,
 - supports decisions with clear reasoning and evidence,
 - shows thoughtful interpretation rather than simple completion,
 - contains minimal technical or communication errors.
- **Pass** – reflects work that meets course competency expectations
 - demonstrates adequate understanding of the concepts,
 - shows meaningful engagement with the task,
 - applies appropriate managerial accounting reasoning,
 - is substantially complete and accurate,
 - communicates ideas clearly with only minor errors or omissions.
- **Not Yet** – reflects work that does not currently meet minimum course competency expectations
 - work is incomplete or insufficiently developed,
 - demonstrates limited preparation or engagement with the task,
 - applied managerial accounting concepts inaccurately or inconsistently,
 - contains substantial conceptual misunderstandings or unsupported reasoning,
 - communicates ideas unclearly or with significant omissions or errors.

At the end of the term, your combined pattern of performance determines the highest Competency Level **for which all requirements have been satisfied**. Meeting some requirements from a higher level does not result in earning that level; all requirements for a level must be completed.

For example:

- a student who satisfies all Level 4 requirements except one *cannot* earn Level 4,
- that student would instead earn the highest level for which all requirements have been satisfied.

There are a total of **11 Pre-Class Assignments, 11 Competency Check Assignments, and 10 Data Analytics Assignments** available for students to complete throughout the course. See the next page for detailed performance criteria and the requirements associated with each Competency Level.

Competency Levels

Level 5: Exceptional Competency (100%)

To achieve Level 5, students must demonstrate exceptional preparation, insightful analysis, sophisticated managerial reasoning, and professional-quality communication.

Requirements:

- Pre-Class Assignments: Minimum 11 Successfully Completed
- Competency Check Assignments: Minimum 11 Passes, including at least 5 Strong Passes
- Data Analytics Assignments: Minimum 10 Successfully Completed

Level 4: Advanced Competency (90%)

Students demonstrate strong integration of concepts, thoughtful decision-making, and consistently effective communication.

Requirements:

- Pre-Class Assignments: Minimum 10 Successfully Completed
- Competency Check Assignments: Minimum 10 Passes, including at least 4 Strong Passes
- Data Analytics Assignments: Minimum 9 Successfully Completed

Level 3: Proficient Competency (80%)

Students demonstrate reliable application of managerial accounting concepts with good analytical reasoning and preparation.

Requirements:

- Pre-Class Assignments: Minimum 9 Successfully Completed
- Competency Check Assignments: Minimum 9 Passes, including at least 3 Strong Passes
- Data Analytics Assignments: Minimum 8 Successfully Completed

Level 2: Developing Competency (70%)

Students demonstrate consistent engagement and satisfactory application of concepts, with some evidence of deeper analysis.

Requirements:

- Pre-Class Assignments: Minimum 8 Successfully Completed
- Competency Check Assignments: Minimum 8 Passes, including at least 2 Strong Passes
- Data Analytics Assignments: Minimum 7 Successfully Completed

Level 1: Foundational Competency (60%)

Students demonstrate foundational competency, adequate preparation, and basic application of course concepts.

Requirements:

- Pre-Class Assignments: Minimum 7 Successfully Completed
- Competency Check Assignments: Minimum 7 Passes, including at least 1 Strong Pass
- Data Analytics Assignments: Minimum 6 Successfully Completed

Incomplete (0-50%)

Students who do not meet the minimum requirements for Level 1 have not yet demonstrated sufficient evidence of foundational competency.

This category includes:

- Fewer than 7 Successfully Completed on Pre-Class Assignments
- Fewer than 7 Passes on Competency Check Assignments
- Fewer than 6 Successfully Completed on Data Analytics Assignments

Incomplete Category

Students who do not meet the minimum specifications required for Level 1 competency will receive an Incomplete designation. A coursework percentage between 0% and 50% will be assigned based on the degree to which the student has progressed toward the Level 1 requirements. Greater evidence of competency, engagement, and completion will result in a higher coursework percentage within the Incomplete range. The assignment of coursework percentages within the Incomplete range remains the professional judgment of the instructor.

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**, whether online or in person.

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

For procedures on how to submit Academic Consideration requests, please see the information posted on the Office of the Registrar's webpage: https://registrar.uwo.ca/academics/academic_considerations/

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

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

- **Midterm Exam** (Designated by the instructor as the one assessment that always requires documentation when requesting Academic Consideration)
- **Final Exam** (Defined by policy – examination scheduled during the official examination period)

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

5.2 Procedure on Makeup Assessments

Effective September 1, 2026 for Social Sciences courses:

Students are entitled to **one makeup assessment opportunity** for a missed test/quiz, midterm, or final exam supported by approved academic consideration. **No additional makeup opportunities will be provided.** Makeup assessments represent the final opportunity to complete a missed course assessment.

Students who miss a makeup assessment are not eligible for an additional makeup opportunity. Depending on their circumstances, they may:

1. Remain enrolled in the course and accept a grade of zero on the missed makeup assessment. Students should consult the course outline and calculate 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 makeup 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 makeup assessment will not be considered.

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

5.3 Evaluation Scheme for Missed Assessments

When a student misses the Midterm Exam and their Academic Consideration has been granted, they will be allowed to write a makeup exam. That makeup exam will be held on Friday, November 20, 2026, from 9:00 am to 12:00 pm (room TBA). There is only one Midterm Makeup Exam opportunity available.

If a student is unable to attend the scheduled Midterm Makeup Exam, then they should review their options as provided in Section 5.2.

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 to a 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 Final Makeup Exam will be set by the department, and the instructor will communicate the information to the student when it is available. The make-up exam for the missed final exam will be held **after the first Thursday in January following the beginning of classes**. If a student is unable to attend the scheduled makeup for the Final Exam, then the student should review their options as provided in Section 5.2.

5.4 Essential Learning Requirements

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

- 1) Students must earn a grade of greater than 0% on both the Midterm Exam and the Final Exam.
- 2) **Students must achieve a minimum grade of 50% on at least one of the exam components (Midterm or Final Exam) of the course in order to achieve a passing grade (50% or higher)**. Students who do not score at least 50% on at least one of the course exam components will be assigned a final course grade of 45%, or their actual calculated course grade, whichever is LOWER.

5.5 Coursework with Assessment Flexibility

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

Specifications Grading Competency Level. This component includes a combination of Pre-Class Assignments, In-Class Competency Check Assignments, and Data Analytics Assignments. The Competency Level system has been intentionally designed with built-in flexibility consistent with principles of equitable and inclusive course design.

Examples of built-in flexibility include:

- multiple opportunities to demonstrate competency across the term,
- competency levels based on aggregate performance rather than single assignments,
- the ability to miss some deliverables without penalty to overall competency achievement, and
- varied forms of assessment.

Because this flexibility is already integrated into the design, missed or late Competency Level coursework will not be eligible for academic consideration (makeups, extensions, or alternate assessments). Submissions made through the Student Absence Portal will be denied.

The DAN Department has a grade policy which states that for courses in the 3000-3999 range, the class average must fall between 70% and 77% for all sections of a course taught by the same instructor. In very exceptional circumstances only, class averages outside this range may be approved by the Undergraduate Chair or Chair. Class averages are not grounds for appeal.

6. Class Schedule

See Schedule 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 classes 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 classes on a regular basis. Note that solutions to in-class activities **will not be posted** so if you miss a class, you should obtain this material from another student.

7.1 Respect

Please act respectfully towards the classroom, the instructor and your fellow students. Acting respectfully means arriving on time, turning off phones, avoiding private discussions during classes, 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.

Review the Student Code of Conduct here: <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

Course materials, including PowerPoint 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 class presentations/discussions, reproduce (or allow others to reproduce), post or distribute class notes and other course materials publicly and/or for commercial purposes without the written consent of your instructor.

8. Exam Policies

- Bring identification to exams, and present to proctor when requested.
- Nothing is to be on/at one's desk during an exam except writing implements (no pencil cases), non-programmable calculator (with the back removed), identification, and anything else pre-approved by the instructor.
- Do not wear baseball caps to exams.
- Do not bring or wear smart watches, cell phones, wearable or other electronic devices to exams. If you do bring these items, they must be turned off and not stored on your person during the exam. If devices are found on your person, the situation will be treated as an academic offense and will result in an automatic grade of 0 (zero) on the exam and a failure in the course.
- To ensure fairness to all students, questions will not be answered during exams.
- *This course has other exam guidelines and expectations which are clearly outlined on the course OWL site. Students are expected to understand and adhere to these guidelines in order to avoid grade penalties.*

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

Attendance at all classes is expected and is required in order to complete Competency Check Assignments. If a student is unable to attend class, be aware that classes are not recorded and that the solutions to the in-class activities are not posted online. It is the student's responsibility to catch up with what was missed. Students are encouraged to obtain missed class information from a fellow student.

Please do not email the instructor asking what was missed or if anything important was missed.

The Learning Plan is clear on what is covered each class and relevant announcements are added to OWL to share important information.

The material covered in the assigned readings and during class can and will differ. The two sources should be approached as complementary – two parts of a whole – rather than redundant. Students are responsible for all material from the assigned readings/videos and all content from the in-class sessions.

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 class notes from a classmate.

10.2 Extended Absences

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

11. Grade Fairness

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

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

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

12. Posting of Grades

Grades for exams and assignments will be posted on OWL once they are available.

Note that Competency Level assignment grades found in MyLab Accounting (Pre-Class Assignments and Data Analytics Assignments) will be transferred to OWL periodically throughout the course.

Final exam grades and final course grades are not posted on OWL until after the grades have been posted by the Registrar under “Academic Summary” at the Student Centre website.

13. University Policy Regarding Illness, Absence and Accommodation

13.1 Illness

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

For privacy reasons, students should also note that individual instructors should not receive documentation directly from a student, whether in support of an application for consideration on medical grounds, or for other reasons. All documentation required for absences must be submitted to Student Absence Portal.

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 through the Student Absence Portal. 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

14.1 Scholastic Offences and Cheating

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 website:

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.

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.

Students found cheating will receive a zero (0%) on that exam and a failure in the course.

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.

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.

14.2 Use of AI Tools

The thoughtful use of AI tools is permitted in this course in accordance with the guidelines provided by the instructor. AI tools can support learning by providing explanations, generating examples, assisting with brainstorming, and helping students explore and better understand course concepts.

However, AI tools should be used as learning aids rather than substitutes for independent thinking, analysis, problem-solving, or communication.

Students are responsible for critically evaluating any information, suggestions, or content generated by AI tools. AI-generated content may be inaccurate, incomplete, biased, or inconsistent with course expectations. Students remain accountable for the quality, accuracy, and integrity of all submitted work. Any use of AI tools must comply with university policies regarding academic integrity and, where required, students must acknowledge or cite the AI tools used.

Levels of AI Use

Different learning activities in this course permit different levels of AI use. The instructor will identify the applicable level for each activity.

Level 1: No AI Use Permitted

- AI tools may not be used to complete or assist with the activity.

Level 2: AI Allowed for Collaboration

- AI tools may be used as a learning partner to ask questions, obtain explanations, review concepts, generate practice examples, or receive feedback on ideas. AI-generated content should not be copied directly into submitted work unless explicitly permitted.

Level 3: AI Allowed for Generation

- AI tools may be used to generate content, draft responses, analyze information, or support the completion of assigned work, subject to any activity-specific requirements provided by the instructor. Students remain responsible for verifying the accuracy of AI-generated content and for demonstrating their own understanding of the material.

Course-Specific Expectations

Before Class (Preparation Activities)

Students are encouraged to use AI tools to support their learning and preparation. For example, AI tools may be used to clarify concepts, generate practice questions, summarize readings, or provide additional examples. Students who rely excessively on AI rather than engaging with the material themselves are likely to perform poorly on assessments.

During Class

The permissible level of AI use will vary depending on the learning activity and will be communicated by the instructor. Some activities may prohibit AI use entirely, while others may permit AI as a collaborative or generative tool. Students are expected to follow the AI-use level designated for each activity.

After Class (Assignments and Review Activities)

Students may use AI tools to support studying, review course concepts, receive feedback, and assist with assignments where permitted. As with preparation activities, AI should be used to deepen understanding rather than replace it. Students who rely on AI-generated answers without developing their own knowledge and skills will have trouble demonstrating competency on assessments completed without AI assistance.

Examinations

AI use is **not permitted** during examinations. All examinations are completed under supervised conditions using pen and paper, and electronic devices are not permitted. Students are expected to demonstrate their own understanding and application of course concepts during these assessments.

14.3 Instructor use of AI Tools

The instructor may use AI tools to assist in the development of course materials, including learning activities, assessment questions, examples, and portions of this course outline. AI-generated suggestions are treated as drafts or starting points and are subject to instructor review, revision, and verification. Responsibility for the content of this course remains with the instructor, who ensures that all materials align with course learning outcomes, academic standards, and university policies.

15. Procedures For Appealing Academic Evaluations

1. In the first instance, all appeals of a grade must be made to the course instructor (informal consultation).
2. If the student is not satisfied with the decision of the course instructor, a written appeal must be sent to the Undergraduate Chair of the Department of Management and Organizational Studies via the DAN Help Portal. <https://help.sci.uwo.ca/servicedesk/customer/portal/10>
3. If the response of the Undergraduate Chair is considered unsatisfactory to the student, they may then appeal to the Associate Dean, Undergraduate of the Faculty in which the course of program was taken.
4. Only after receiving a final decision from the Dean may a student appeal to the Senate Review Board Academic. A Guide to Appeals is available from the [Office of the Ombudsperson](#).

16. Support Services

16.1 Support Services

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

Student Support Services (including the services provided by the USC) 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](#).