

**Management and Organizational Studies 3360A – Intermediate Accounting I  
Course Outline**

**FACULTY**

| Instructor Name                           | Office Room Number        | Office Hours                                      | Phone | Email Address                                    |
|---|---------------------------|---|-------|--|
| Muhammad Shuja<br>CPA, CA, MBA,<br>B.Engg | Lucas<br>Faculty<br>Annex | Tuesdays: 12:15 pm - 1:15 pm<br>OR by appointment |       | <a href="mailto:mshuja@uwo.ca">mshuja@uwo.ca</a> |

| Section | Instructor        | Day                   | Time                                    | Location     |
|---------|-------------------|-----------------------|---|--------------|
| 550     | Muhammad<br>Shuja | Tuesdays<br>Thursdays | 1:30 pm - 2:30 pm<br>12:30 pm - 2:30 pm | W106<br>W106 |

**COURSE OBJECTIVE**

The course objective is for students to understand the theory, concepts and methods of financial accounting information particularly in the areas of financial statements, revenue recognition, and current and long-term assets. The procedures and practices under International Financial Reporting Standards (IFRS) and Accounting Standards for Private Enterprises will be applied to the various topics in corporate financial accounting and reporting.

**PRE-REQUISITES**

Business Administration 2257, or MOS 2227A/B, and enrolment in 3rd or 4th year of BMOS or Music Administrative Studies (MAS). Pre-or Corequisite(s): MOS 2310A/B or MOS 3310A/B.

It is the student's responsibility for ensuring that course prerequisites have been completed successfully or special permission from the Dean obtained. According to Senate regulation: "Unless you have either the requisites for this course or written special permission from your Dean to enroll in it, you may 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."

**TEXTBOOKS**

- Keiso, Weygandt, Warfield, Young, Wickek and McConomy  
Intermediate Accounting, Volume I, 12th Canadian Edition.  
Wiley Publishing, (Required)
- Keiso Study Guide, Volume 1, 12th Canadian Edition  
Wiley Publishing, (Optional).

Note: The textbook website has additional information such as power point slides and quizzes.

**EVALUATION**

|                                   |                                     |
|-----------------------------------|-------------------------------------|
| Participation and Professionalism | 10%                                 |
| Midterm                           | 30% (Oct 17; 120 Minutes; In-Class) |
| Quiz                              | 15% (Oct 29; 60 Minutes; In-Class)  |
| Final Exam (TBA)                  | 45%                                 |
|                                   | <u>100%</u>                         |

\*\* There will be no make up for the quizzes under any circumstance. If proper documentation is presented for a missed quiz, the quiz will not be written, instead the 20% will be reallocated to the final exam, in which case the final exam will be worth 65% of the final grade.

## **EXAMINATIONS**

"Students who fail to appear for a test/examination at the time set in the timetable will not be allowed to write the examination thus missed. Students should report this irregularity immediately to the office of their Dean. They may, with the approval of the chairman of the department concerned, petition the dean for standing or permission to write a special examination. Petitions will be entertained only when they are submitted on compassionate grounds with supporting documents." See the current Western Calendar.

## **POLICY ON SPECIAL EXAMINATIONS**

1. Students with conflicts or students who are unable to write based on compassionate grounds (supported by appropriate documents), may apply in writing prior to the exam to the course coordinator to for special proctoring privileges to write examinations at another time.
2. Students involved with approved out-of-town university activities during the scheduled mid-term exam may apply to the course coordinator for special proctoring privileges to write the mid-term exam.
3. Students will not be excused from the writing of the mid-term exam under any circumstances.

## **CLASS STRUCTURE & HOW TO DO WELL IN THIS COURSE:**

1. Come to every class, no exceptions.
2. Prepare all the practice problems before the class in which they will be taken up
3. When preparing the practice cases, do not look at the suggested solutions first. Learning involves making mistakes and then correcting them. Please allow yourself to benefit from the process of making mistakes.
4. Read the Powerpoint slides before each lecture. Use the textbook when you need more detail than the Powerpoint slides contain.
5. Do the practice Exercises in the text book.
6. Stay up to date with the material, *you can't afford to fall behind*.
7. Do as many extra problems as you possibly can find time for.

Important: This is not a course to take for easy credit. It is extremely challenging, and there is an incredible amount of information for you to learn and remember. My number one hint is: Practice. That is also my number two and three hint.

**PRACTICE PRACTICE PRACTICE**

## **PARTICIPATION**

1. 10% of your final grade will be a result of your contribution to class discussion.
2. It is expected that you will arrive on time, and be ready to work when you arrive.
3. I will evaluate your participation efforts after each class, taking into consideration both the quality of your participation and the quantity.
4. Quality is more important than quantity.
5. It is not anticipated that we will encounter any problems with poor preparation for class, disruptive behaviour, or frequent lateness or absences, however, should you choose to behave in any of these ways, you will experience a negative impact on your participation mark. I appreciate it very much when students advise me that they will be late, have to leave early, or will be absent from class.
6. The main objective of contributing to class discussion is not to be evaluated, but rather to learn, and to assist other members of the class (including the instructor) to learn.

7. Only full signature on attendance sheets are acceptable. NO INITIALS.
8. The following might assist you in deciding on how you will contribute to the class:
  - 90% to 100% – Excellent contribution**
    - o Consistent contribution to class discussions
    - o Contributions indicated preparation for class by pre reading and thinking about assigned material, and making an initial attempt at assigned problems
    - o Frequently explains difficult points or concepts
    - o Positive direction demonstrated consistently
  - 70% to 80% – Good contribution**
    - o Consistent contribution to class discussions
    - o Contributions indicated preparation for class by pre reading assigned material
    - o Often demonstrates the capability to explain difficult points or concepts
    - o Positive direction demonstrated consistently
  - 60% – Fair contribution**
    - o Contributed to class discussions
    - o Contributions indicated preparation for class
    - o Positive direction demonstrated most of the time
  - 40% to 50% – Poor contribution**
    - o Contributed to class discussions infrequently
    - o Contributions give little indication of preparation for class
    - o Did not aid in developing a positive classroom atmosphere
  - less than 40% – Unsatisfactory contribution**
    - o Rarely contributed to class discussions
    - o Gave no indication of preparation for class
    - o Actively inhibited or impeded the course of class discussions
- PLEASE NOTE: **Participation marks must be earned.** They are not negotiable, however it is important that you understand why you get the mark that you do, so I am always available to discuss matters like this. **You should seek feedback on how you are doing at least once during the term. You are encouraged to seek feedback multiple times during the term.**

## GENERAL INFORMATION

If, on medical or compassionate grounds, you are unable to meet your academic responsibilities, i.e., unable to write term tests or final examinations or complete course work by the due date, you should follow the instructions listed below. You should understand that academic accommodation will not be granted automatically on request. You must demonstrate that there are compelling medical or compassionate grounds that can be documented before academic accommodation will be considered. Read the instructions carefully. In all cases, action must be taken at the earliest possible opportunity, preferably prior to the scheduled examination, test or assignment.

1. Check the course outline to see if the instructor has a policy for missed tests, examinations, late assignments or attendance. The course outline should include the preferred method of contact (e-mail, phone, etc.).
2. Inform the instructor prior to the date of the scheduled time of the test or examination or due date of the assignment. If you are unable to contact the instructor, leave a message for him/her at the department office.
3. If you decide to write a test or an examination you should be prepared to accept the mark you earn. Rewriting tests or examinations or having the value of the test or examination reweighted on a retroactive basis is not permitted.

## TERM TESTS and MID-TERM EXAMS

1. If you are unable to write a term test, inform your instructor (preferably prior to the scheduled date of the test). If the instructor is not available, leave a message for him/her at the department office.
2. Be prepared, if requested by the instructor, to provide supporting documentation (see below for information on acceptable forms or documentation). Submit your documentation to the Academic Advising Office.
3. Make arrangements with your professor to reschedule the test.
4. The Academic Advising Office will contact your instructor to confirm your documentation.

## FINAL EXAMINATIONS

1. You require the permission of the Dean, the instructor, and the Chair of the department in question to write a special final examination.
2. If you are unable to write a final examination, contact the Academic Advising Office in the first instance to request permission to write a special final examination and to obtain the necessary form. You must also contact your instructor at this time. If your instructor is not available, leave a message for him/her at the department office.
3. Be prepared to provide the Academic Advising Office and your instructor with supporting documentation (see below for information on documentation).
4. You must ensure that the Special Examination form has been signed by the instructor and Department Chair and that the form is returned to the Academic Advising Office for approval without delay.

**Note:** Make sure you know the date, time and location of the special examination. For more information see [Examinations - Common Situations](#).

## SHORT ABSENCES

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

## 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. This must be done by the appropriate deadlines. (Refer to the Registrar's website for official dates.) The Academic Advisors can help you to consider the alternatives. At your request, they can also keep your instructors informed of your difficulties.

## DOCUMENTATION

- **Personal Illness:** If you consult Student Health Services regarding your illness or personal problem, you should request a Student Medical Certificate from the physician. Once your documentation has been assessed, the academic advisor will inform your instructor that academic accommodation is warranted.
- If you were seen by an off-campus doctor, obtain a certificate from his/her office at the time of your visit. The off-campus medical certificate form must be used.  
[http://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/accommodation\\_medical.pdf](http://www.uwo.ca/univsec/pdf/academic_policies/appeals/accommodation_medical.pdf) The doctor must provide verification of the severity of the illness for the period in question. Notes stating "For Medical Reasons" are not considered sufficient.
- **In Case of Serious Illness of a Family Member:** Obtain a medical certificate from the family member's physician.
- **In Case of a Death:** Obtain a copy of the newspaper notice, death certificate or documentation provided by the funeral director.
- **For Other Extenuating Circumstances:** If you are not sure what documentation to provide, ask an Academic Advisor.

**Note:** Forged notes and certificates will be dealt with severely. To submit a forged document is a scholastic offense (see below) and you will be subject to academic sanctions

## Weekly Schedule (Tentative)

| <u>Week</u> | <u>Date</u>                  | <u>Topic and In-Class Assignments</u>   | <u>Self Study Problems</u>  | <u>CICA HBK Part II</u>                         | <u>IAS IFRS</u>                      |
|-------------|------------------------------|---|---|---|--------------------------------------|
| 1 & 2       | Sept 5<br>Sept 10<br>Sept 12 | The CDN Financial Reporting Environment<br>Read Chapter 1<br>Brief Exercises: 1-9, 1-13, 1-20, 1-23<br><br>Conceptual Framework Underlying Financial Reporting<br>Read Ch. 2<br>Exercises: 2-4 (part a only), 2-6, 2-11<br>Problems: 2-5, 2-8 | All BE from Ch. 1<br><br>Ex. 2-2, Ex. 2-13,<br>Ex 2-16<br>Pr. 2-2, Pr.2-6 | 1000/1100<br>1505<br><br>1000/1100<br>1400/1508 | IAS<br>Fram-<br>ework                |
|             |                              | <b>Self Study:</b> Chapter 3<br>Students are responsible for reviewing material in this Chapter.<br><br>Concepts learned in Ch 3 are applied throughout the course.   | All BE from Ch. 3   | 1000  | IFRS<br>13                           |
| 3           | Sept 17<br>Sept 19           | Reporting Financial Performance<br>Read Ch. 4<br>Exercise: 4-1 (add 25% tax rate & 100,000 common shares)<br>Problems: 4-2, 4-7, 4-8  | E 4-4 (part a-c)<br>E 4-8, E4-9, E4-10<br>P4-3, P4-14                     | 1400/1506<br>1520/1521<br>3251                  | IAS: 1,<br>8, 33<br>IFRS: 5          |
| 4           | Sept 24<br>Sept 26           | Chapter 4: Reporting Financial Performance - Continued (4:00 pm - 5:30 pm)<br><br>Financial Position<br>Read Ch. 5 (pages 208 - 230)<br>Exercise: 5-3<br>Problems: 5-2, 5-10  | E5-2<br>P5-3, P5-9  | 3475<br>1400/1508<br>1510/1521<br>3240/3251     | IAS: 1,<br>7, 40                     |
| 5           | Oct 1<br>Oct 3               | Financial Position - Chapter 5 Continued<br><br>Revenue Recognition<br>Read Ch. 6 & Appendix 6A<br>Exercises:6-1, 6-16, 6-22, 6-34<br>Problem: 6-2  | E6-15, E6-32<br>P6-5  | 3400<br>3831<br>3856                            | IAS:<br>11, 18,<br>41<br>IFRS:<br>15 |
| 6           | Oct 8<br>Oct 10              | Revenue Recognition - Continued<br><br>Inventory (Omit Gross Profit Method)<br>Read Ch. 8 (Omit pages 442-443)<br>Exercises: 8-6, 8-22<br>Problems: 8-1, 8-5  | BE8-20<br>E8-14, E8-21,<br>P8-8   | 3031<br>3850                                    | IAS: 2,<br>11, 23,<br>41             |
| 7           | Oct 15<br>Oct 17             | Oct 15: Inventory - Continues<br><br><b>Midterm: October 17</b><br><a href="#">Coverage: Chapters 4, 5 &amp; 6</a><br><a href="#">Room: In-Class</a><br><a href="#">Duration: 2 Hours (12:30 pm - 2:30 pm)</a>                                | BE8-20<br>E8-14, E8-21,<br>P8-8   | 3031<br>3850                                    | IAS: 2,<br>11, 23,<br>41             |

|    |                      |  |  |   |   |
|----|----------------------|--|--|---|---|
|    |                      |  |  |   |   |
| 8  | Oct 22<br>Oct 24     | Cash and Receivables<br>Read Ch. 7 & Appendix 7A<br>Self Study: Appendix 3B<br>Exercises: 7-1, 7-15<br>Problems: 7-2, 7-10 (a,c,d), 7-17   | E7-9 (a,b), E7-17<br>P7-13 (a-c),<br>P7-16 | 1501<br>3856                            | IAS: 1,<br>32, 39<br>IFRS:<br>7, 9                    |
| 9  | Oct 29<br><br>Oct 31 | <b><u>October 29: Quiz</u></b><br><b>Coverage: Ch. 1, 2, 3 and 8</b><br><b>Duration: 60 minutes</b><br><b>Room #: In-Class</b><br><br>Chapter 7: Cash and Receivables -<br>Continues |  |   |   |
|    |                      | <b>Reading Week: November 4 -<br/>November 10</b>  |  |   |   |
| 10 | Nov 12<br>Nov 14     | Investments<br>Read Ch. 9<br>Exercises: 9-4, 9-8, 9-24<br>Problems: 9-1 (a,b), 9-12  | E9-3, E9-7<br>P9-4                         | 1582/1601<br>1602/3051<br>3856          | IAS: 1,<br>27, 28<br>IFRS:<br>3, 7, 9,<br>13          |
| 11 | Nov 19<br>Nov 21     | Chapter 9: Investments - Continued<br><br>Property Plant & Equipment: Acting Model<br>Basics<br>Read Ch. 10<br>Exercises: 10-24<br>Problems: 10-5, 10-8(a)                           | E10-18, E10-25<br>(a-b)<br>P10-4, P10-7    | 3061/3110<br>3800/3831<br>3850<br>AcG16 | IAS:<br>16, 20,<br>23, 37,<br>40, 41<br>IFRS:<br>2, 6 |
| 12 | Nov 26<br>Nov 28     | Depreciation, Disposition and Impairment<br>Read Ch. 11<br>Problems: 11-3 (part a only, ignore req. #5)<br>11-4  | E11-21, E11-22<br>P11-6, P11-16            | 1505/3061<br>3063/3475                  | IAS:<br>16, 36,<br>40, 41<br>IFRS:<br>5, 13           |
| 13 | Dec 3<br>Dec 5       | Intangible Assets & Goodwill<br>Read Ch. 12<br>Exercises: 12-8<br>Problems: 12-4, 12-8, 12-9   | E12-9<br>P12-1, P12-11,<br>P11-12          | 1582<br>3063/3064<br>3475/3831          | IAS:<br>23, 36,<br>38<br>IFRS:<br>2, 3, 13            |
|    |                      | <b><u>Final Exam: Date:-TBD</u></b><br><b><u>Duration: 3 Hours</u></b><br><b><u>Coverage: Chapters 7,9,10,11 and 12</u></b>  |  |   |   |

## **Appendix to Course Outlines: Academic Policies & Regulations 2019/2020**

### **Prerequisite and Antirequisite Information**

Students are responsible for ensuring that they have successfully completed all course prerequisites and that they have not completed any course antirequisites. Unless you have either the requisites for this course or written special permission from your Dean to enrol in it without them, you may be removed from this course and it will be deleted from your record. If you enrol in this course despite having already taken an antirequisite you may be removed from this course and it will be deleted from your record. Removals for these reasons 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 or for having already taken the antirequisites.

### **Conduct of Students in Classes, Lectures, and Seminars**

Membership in the community of Huron University College and Western University implies acceptance by every student of the principle of respect for the rights, responsibilities, dignity and well-being of others and a readiness to support an environment conducive to the intellectual and personal growth of all who study, work and live within it. Upon registration, students assume the responsibilities that such registration entails. The academic and social privileges granted to each student are conditional upon the fulfillment of these responsibilities.

In the classroom, students are expected to behave in a manner that supports the learning environment of others. Students can avoid any unnecessary disruption of the class by arriving in sufficient time to be seated and ready for the start of the class, by remaining silent while the professor is speaking or another student has the floor, and by taking care of personal needs prior to the start of class. If a student is late, or knows that he/she will have to leave class early, be courteous: sit in an aisle seat and enter and leave quietly.

Please see the Code of Student Conduct at:

[www.huronuc.on.ca/sites/default/files/pdfs/Code%20of%20Student%20Conduct.pdf](http://www.huronuc.on.ca/sites/default/files/pdfs/Code%20of%20Student%20Conduct.pdf).

### **Technology**

It is not appropriate to use technology (such as, but not limited to, laptops, cell phones) in the classroom for non-classroom activities. Such activity is disruptive and is distracting to other students and to the instructor, and can inhibit learning. Students are expected to respect the classroom environment and to refrain from inappropriate use of technology and other electronic devices in class.

### **Attendance Regulations for Examinations**

A student is entitled to be examined in courses in which registration is maintained, subject to the following limitations:

- 1) A student may be debarred from writing the final examination for failure to maintain satisfactory academic standing throughout the year.
- 2) Any student who, in the opinion of the instructor, is absent too frequently from class or laboratory periods in any course will be reported to the Dean of the Faculty offering the course (after due warning has been given). On the recommendation of the Department concerned, and with the permission of the Dean of that Faculty, the student will be debarred from taking the regular examination in the course. The Dean of the Faculty offering the course will communicate that decision to the Dean of the Faculty of registration.

**Short Absences:** If you miss a class due to a minor illness or other problems, check your course outline for information regarding attendance requirements and make sure you are not missing a test or assignment. Cover any readings and arrange to borrow notes from a classmate. Contact the course instructor if you have any questions.

**Extended Absences:** If you have an extended absence, you should contact the course instructor and an Academic Advisor. Your course instructor and Academic Advisor can discuss ways for you to catch up on missed work and arrange academic accommodations, if appropriate and warranted.

It is important to note that the Academic Dean may refuse permission to write the final examination in a course if the student has failed to maintain satisfactory academic standing throughout the year or for too frequent absence from the class or laboratory.

Please see the policy on Attendance Regulations for Examinations here:  
[https://www.uwo.ca/univsec/pdf/academic\\_policies/exam/attendance.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/exam/attendance.pdf).

### **Class Cancellations**

In the event of a cancellation of class, every effort will be made to post that information on the OWL class site, is <https://owl.uwo.ca/portal> and on the Huron website at [www.huronuc.on.ca/about/accessibility](http://www.huronuc.on.ca/about/accessibility).

### **Academic Student Support Services**

For advice on course selections, degree requirements, and for assistance with requests for medical accommodation, students should email an Academic Advisor in Huron's Student Support Services at [huronsss@uwo.ca](mailto:huronsss@uwo.ca). An outline of the range of services offered is found on the Huron website at: [www.huronuc.ca/student-life-campus/student-services/academic-advising](http://www.huronuc.ca/student-life-campus/student-services/academic-advising).

Department Chairs and Program Directors and Coordinators are also able to answer questions about their individual programs. Their contact information can be found on the Huron website at: [www.huronuc.ca/student-life-campus/art-social-science](http://www.huronuc.ca/student-life-campus/art-social-science) and at [www.huronuc.ca/student-life-campus/management-and-organizational-studies](http://www.huronuc.ca/student-life-campus/management-and-organizational-studies).

### **Adding / Dropping Courses**

If you think that you are too far behind to catch up or that your work load is not manageable, you should consult your Academic Advisor. If you consider reducing your workload by dropping one or more courses, this must be done by the appropriate deadlines. Please refer to the Huron website, [huronuc.ca/student-life-campus/student-services/academic-advising](http://huronuc.ca/student-life-campus/student-services/academic-advising) or review the list of official Sessional Dates on the Academic Calendar, available here: <http://www.westerncalendar.uwo.ca/SessionalDates.cfm>.

You should consult with the course instructor and the Academic Advisor who can help you consider alternatives to dropping one or more courses. Note that dropping a course may affect OSAP and/or Scholarship/Bursary eligibility.

### **Mental Health & Wellness Support at Huron and at Western**

Students who are stressed, emotionally distressed or in mental health crisis please refer to: [huronuc.ca/student-life-campus/student-services/health-wellness](http://huronuc.ca/student-life-campus/student-services/health-wellness) for a complete list of options about how to obtain help, or email [Huronwellness@huron.uwo.ca](mailto:Huronwellness@huron.uwo.ca) to access your wellness staff directly. Additional supports for Health and Wellness may be found and accessed at Western through [www.uwo.ca/uwocom/mentalhealth/](http://www.uwo.ca/uwocom/mentalhealth/).

Huron is committed to providing a safe, welcoming campus for students, staff and faculty by providing confidential assistance to those who have personal safety concerns. Providing a safe and welcoming campus for students, staff and faculty is one of Huron's top priorities.

The Student Emergency Response Team (SERT) provides medical response to 9-1-1 calls on Main, Brescia and Huron campuses which operates 24 hours a day, 7 days a week during the academic year. SERT is dispatched through the campus community Police Service (CCPS) to any medical emergency on campus at (519) 661-3300. For more information about SERT please visit: [sert.uwo.ca/about-sert/about-sert/](http://sert.uwo.ca/about-sert/about-sert/).

### **Statement on Academic Integrity**

The International Centre for Academic Integrity defines academic integrity as "a commitment, even in the face of adversity, to five fundamental values: honesty, trust, fairness, respect, and responsibility. From these values flow principles of behaviour that enable academic communities to translate ideals to action." (CAI Fundamental Values Project, 1999).

A lack of academic integrity is indicated by such behaviours as the following:

- Cheating on tests;
- Fraudulent submissions online;
- Plagiarism in papers submitted (including failure to cite and piecing together unattributed sources);
- Unauthorized resubmission of course work to a different course;
- Helping someone else cheat;
- Unauthorized collaboration;
- Fabrication of results or sources;
- Purchasing work and representing it as one's own.

### **Academic Integrity: Importance and Impact**

Being at university means engaging with a variety of communities in the pursuit and sharing of knowledge and understanding in ways that are clear, respectful, efficient, and productive. University communities have established norms of academic integrity to ensure responsible, honest, and ethical behavior in the academic work of the university, which is best done when sources of ideas are properly and fully acknowledged and when responsibility for ideas is fully and accurately represented.

In the academic sphere, unacknowledged use of another's work or ideas is not only an offence against the community of scholars and an obstacle to academic productivity. It may also be understood as fraud and may constitute an infringement of legal copyright.

A university is a place for fulfilling one's potential and challenging oneself, and this means rising to challenges rather than finding ways around them. The achievements in an individual's university studies can only be fairly evaluated quantitatively through true and honest representation of the actual learning done by the student. Equity in assessment for all students is ensured through fair representation of the efforts by each.

Acting with integrity at university constitutes a good set of practices for maintaining integrity in later life. Offences against academic integrity are therefore taken very seriously as part of the university's work in preparing students to serve, lead, and innovate in the world at large.

A university degree is a significant investment of an individual's, and the public's, time, energies, and resources in the future, and habits of academic integrity protect that investment by preserving the university's reputation and ensuring public confidence in higher education.

**Students found guilty of plagiarism will suffer consequences ranging from a grade reduction to failure in the course to expulsion from the university. In addition, a formal letter documenting the offence will be filed in the Dean's Office, and this record of the offence will be retained in the Dean's Office for the duration of the student's academic career at Huron University College.**

### **Statement on Academic Offences**

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, as per the Academic Calendar:

### **Turnitin.com**

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for a 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.

### **Computer-Marked Tests/exams**

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.

### **Clickers**

Personal Response Systems (“clickers”) may be used in some classes. If clickers are to be used in a class, it is the responsibility of the student to ensure that the device is activated and functional. Students must see their instructor if they have any concerns about whether the clicker is malfunctioning. Students must use only their own clicker. If clicker records are used to compute a portion of the course grade:

- the use of somebody else’s clicker in class constitutes a scholastic offence
- the possession of a clicker belonging to another student will be interpreted as an attempt to commit a scholastic offence.

### **Policy on “Special” Accommodation**

Students who require **special** accommodation for tests and/or other course components must make the appropriate arrangements with the Student Development Centre (SDC). Further details concerning policies and procedures may be found at: <http://www.sdc.uwo.ca/ssd/index.html> .

### **Policy on “Academic” Accommodation - Medical / Non-Medical Grounds**

Students who require academic accommodation for tests and/or other course components must make the appropriate arrangements with the Student Development Centre (SDC). Further details concerning policies and procedures may be found at: <http://www.sdc.uwo.ca/ssd/index.html>.

- (a) **Medical Grounds for assignments worth 10% or more of final grade: Go directly to Huron Support Services/ Academic Advising, or email [huronsss@uwo.ca](mailto:huronsss@uwo.ca) .**

University Senate policy, which can be found at, [https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/accommodation\\_medical.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/accommodation_medical.pdf) , requires that all student requests for accommodation on medical grounds for assignments worth 10% or more of the final grade be made directly to the academic advising office of the home faculty (for Huron students, the “home faculty” is Huron), with supporting documentation in the form (minimally) of the Senate-approved Student Medical Certificate found at: [https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/medicalform.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf) .

The documentation is submitted in confidence and will not be shown to instructors. The advisors will contact the instructor when the medical documentation is received, and will outline the severity and duration of the medical challenge as expressed on the Student Medical Certificate and in any other supporting documentation. The student will be informed that the instructor has been notified of the presence of medical documentation, and will be instructed to work as quickly as possible with the instructor on an agreement for accommodation.

The instructor will not normally deny accommodation where appropriate medical documentation is in place and where the duration it describes aligns with the due date(s) of assignment(s). Before denying a request for accommodation on medical grounds, the instructor will consult with the Dean. The instructor's decision is appealable to the Dean.

**(b) Accommodation on Medical Grounds for assignments worth *less than 10%* of final grade: Consult Instructor Directly**

When seeking accommodation on medical grounds for assignments worth less than 10% of the final course grade, the student should contact the instructor directly. The student need only share broad outlines of the medical situation. The instructor **may** require the student to submit documentation to the academic advisors, in which case she or he will advise the student and inform the academic advisors to expect documentation. The instructor may not collect medical documentation. The advisors will contact the instructor when the medical documentation is received, and will outline the severity and duration of the medical challenge as expressed on the Student Medical Certificate and in any other supporting documentation. The student will be informed that the instructor has been notified of the presence of medical documentation, and will be instructed to work as quickly as possible with the instructor on an agreement for accommodation.

The instructor will not normally deny accommodation where appropriate medical documentation is in place and where the duration it describes aligns with the due date(s) of assignment(s). Before denying a request for accommodation on medical grounds, the instructor will consult with the Dean. The instructor's decision is appealable to the Dean.

**(c) Non-Medical Grounds: Consult your Instructor directly.**

Where the grounds for seeking accommodation are not medical, the student should contact the instructor directly. Late penalties may apply at the discretion of the instructor. Apart from the exception noted below, academic advisors will not be involved in the process of accommodation for non-medical reasons.

Where a student seeks accommodation on non-medical grounds where confidentiality is a concern, the student should approach an academic advisor with any documentation available. The advisors will contact the instructor after the student's request is received, and will outline the severity and duration of the challenge without breaching confidence. The student will be informed that the instructor has been notified that significant circumstances are affecting or have affected the student's ability to complete work, and the student will be instructed to work as quickly as possible with the instructor on an agreement for accommodation. Before denying a request for accommodation where documentation has been submitted to an academic advisor, the instructor will consult with the Dean. The instructor's decision is appealable to the Dean.

**Requests for Academic Consideration Using the Self-Reported Absence Form**

The full Policy on Academic Consideration for student Absences – Undergraduate Students in First Entry Programs is available at: [https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/Academic\\_Consideration\\_for\\_absences.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/Academic_Consideration_for_absences.pdf).

Students who experience an unexpected illness or injury or an extenuating circumstance (48 hours or less) that is sufficiently severe to temporarily render them unable to meet academic requirements (e.g., attending lectures or labs, writing tests or midterm exams, completing and submitting assignments, participating in presentations) should self-declare using the online Self-Reported Absence portal. This option should be used in situations where the student expects to resume academic responsibilities within 48 hours or less.

The following conditions are in place for self-reporting of medical or extenuating circumstances:

- a.** students will be allowed **a maximum of two self-reported absences** between September and April and one self-reported absence between May and August;
- b.** any absences in excess of the number designated in clause a above, regardless of duration, will require students to present a **Student Medical Certificate (SMC)**, signed by a licensed medical or mental health practitioner, detailing the duration and severity of illness, or appropriate documentation supporting extenuating circumstances

to the Academic Counselling unit in their Faculty of registration no later than two business days after the date specified for resuming responsibilities. Please see section 4 below for more details.

- c. The duration of the excused absence will be for a maximum of 48 hours from the time the Self-Reported Absence form is completed through the online portal, or from 8:30 am the following morning if the form is submitted after 4:30 pm;
- d. The duration of the excused absence will terminate prior to the end of the 48 hour period should the student undertake significant academic responsibilities (write a test, submit a paper) during that time;
- e. The duration of an excused absence will terminate at 8:30 am on the day following the last day of classes each semester regardless of how many days of absence have elapsed;
- f. Self-reported absences will not be allowed for scheduled final examinations; for midterm examinations scheduled during the December examination period; or for final lab examinations scheduled during the final week of term;
- g. Self-reporting **may not be used** for assessments (e.g. midterm exams, tests, reports, presentations, or essays) worth more than 30% of any given course.
- h. students must be in touch with their instructors **no later than 24 hours after the end of the period covered by the Self-Reported Absence form**, to clarify how they will be expected to fulfil the academic expectations they may have missed during the absence.

### **Important Dates and Directory at Huron and Western**

For a current and up-to-date list of important dates and campus directories, please visit:

- **Huron – Important Dates:** <https://huronuc.ca/important-dates-and-deadlines>
- **Western – Academic Calendar & Sessional Dates:** <http://www.westerncalendar.uwo.ca/SessionalDates.cfm>
- **Huron Directory – Faculty, Staff and Administration:** <https://huronuc.ca/index.php/contact/contact-directory>
- **Western Directory – Faculty, Staff and Administration:** <https://www.uwo.ca/directory.html>