



# Management and Organizational Studies 3360A – 530

## Intermediate Accounting - I

### Fall, 2019

Course Day and Time: Wednesday 2:30-5:30 PM  
Course Location: UH-250

#### CONTACT INFORMATION

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Office hours for students: Wednesday 1:30-2:20.  
Location for office hours: Room 302 St. James Building

#### COURSE DESCRIPTION

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

**Antirequisite(s):** Business Administration 4417A/B.

**Prerequisite(s):** [Business Administration 2257](#), or [MOS 2227A/B](#), and enrolment in 3rd or 4th year of BMOS or Music Administrative Studies (MAS).

**Pre-or Corequisite(s):** [MOS 2310A/B](#) or [MOS 3310A/B](#).

**Extra Information:** 3 lecture hours.

Course Weight: 0.5

#### REQUIRED MATERIALS

- 1) *Intermediate Accounting, VOLUME I and Study Guide with WileyPLUS. Twelfth Canadian Edition; Keiso, Weygandt, Warfield, Wiecek, McConomy, 2019.*

**Option 1 - Recommended:** Intermediate Accounting 12e Cdn V1 WileyPLUS NextGen Card with Loose-Leaf Set. ISBN: 9781119496519

**Option 2 - Access to E-book and WileyPLUS:** Intermediate Accounting 12e Cdn V1 WileyPLUS NextGen Stand Alone. ISBN: 9781119496540

Used textbooks are NOT recommended, however it is also possible to use a used textbook and to obtain access to WileyPLUS for this course. Please let me know if you need information about this option.

- 2) CPA Canada Handbook: online access is available on campus through the following link: <https://edu-knotia-ca.proxy1.lib.uwo.ca/>

## RECOMMENDED CALCULATOR

Texas Instruments BAII Plus is recommended.

## LEARNING OUTCOMES

1. Understand the objective of financial reporting and the conceptual framework.
2. Competently prepare two financial statements – the Statement of Financial Position and the Statement of Comprehensive Income.
3. Properly account for issues related to revenue recognition.
4. Assess the accounting issues associated with current and long-term assets in order to determine the appropriate approach for recognition, measurement, presentation and disclosure.

## BRESCIA COMPETENCIES

Primary competencies developed in this course include:

**Communication:** The ability to exchange information and meaning across cultures, space, and time appropriately and correctly. This competency includes oral, written, and interpersonal communication, and the ability to use current or innovative media. [Level 3]

**Critical Thinking:** The ability to engage in thinking characterized by the rational, informed, independent, and open-minded exploration of issues, ideas, and events before accepting or formulating a conclusion. [Level 3]

**Problem Solving:** The ability to create and execute a strategy to answer a question or achieve a goal. Includes being able to anticipate the consequence of a potential solution, select a strategy among several alternatives, and decide when an acceptable outcome has been reached. [Level 4]

**Self Awareness and Development:** The ability to draw meaning, knowledge and value from honest and fair reflection and self-evaluation. Students are able to recognize their emotions and patterns of thinking, their impact on others, and make a commitment to personal growth. [Level 2]

## TEACHING METHODOLOGY AND EXPECTATIONS OF STUDENTS

### What to do before each class:

- Students are expected to read the assigned chapter of the book before the chapter is covered in class.
- As you are reading the chapter, please complete the In-Class Assigned Brief Exercises and Exercises (it is not necessary to complete the problems before

class – we will do those in class together) that are listed in the course schedule to be completed that week before class. Show any parts that you are uncertain about in a different color of ink if you did it by hand (recommended) or type if you did the problem on the computer. The instructor will check that these exercises have been completed, and this will be a component of your participation mark. You need to make a reasonable attempt in order to earn marks for completing these questions.

- As well, students are expected to complete a self-assessment plus at least 20 adaptive questions on WileyPLUS before we begin the lecture for each chapter. This will be a component of your WileyPLUS mark.

#### **What is expected during each class:**

- The instructor will provide brief lectures on each topic covered in the chapter materials.
- Students will be provided with a set of PowerPoint slides prior to the start of class to use to follow the lecture and make notes, but this set will not be complete. A complete version will be provided after class.
- Throughout the class time, the instructor will post brief questions to test comprehension of topics. Students will be given time to prepare answers to these questions, and submit them at the end of class. The results of these questions will be a component of your participation mark.
- Students are expected to contribute to class by asking questions or answering questions asked by the instructor. Please be prepared to participate actively in this class. The effort you make to contribute to class will be a component of your participation mark.

#### **What to do after each class:**

- At the end of class the instructor will post a slide indicating what work is to be completed for the next class. Please come prepared to next class, having completed this work.
- Be sure to complete the WileyPLUS Homework assignment for the week. This is a component of your WileyPLUS mark.
- Solutions for all In-Class Assigned problems will be posted when they have been taken up by the last class of students in this course – usually at the end of the week. Only select In-Class Assigned problems will be taken up in class, but students are expected to complete them all and compare their answers to the posted solution.
- Students should find time to complete the Self-Study problems indicated on the course schedule.
- A full set of slides can be obtained after class for your review.

- Go back to the first bullet on this page to prepare for the next class.

### Other information about this class:

- **Solutions:** This course has a NO PHOTOS policy. Students are not permitted to take pictures of work done in class by the professors. Official solutions to the assignment problems will be made available on OWL after the relevant material is covered in class.
- **Assignment and Examinations:** The assignment and the examinations will test the student's comprehension of both the technical and conceptual aspects of the course.
- **How to do well in this course:**

**This is not a class for sitting back and watching. You have to be willing to do accounting in order to understand accounting.** Please keep the following suggestions in mind:

- Come to every class
- Do the assigned In-Class Assignment problems and Adaptive Questions each week. Make mistakes! Show areas of uncertainty in your work in a different color ink and then move on.
- Attempt the Self-Study problems without looking at the solution. After the chapter is completed for that week, compare your answers to the posted solutions. Review areas of weakness.
- Stay up to date with the material. You cannot afford to fall behind.
- Do as many extra problems as you can find time for. The online supplemental materials provide you with lots of opportunities to practice.

Many students find this material to be very difficult. Part of the difficulty comes from the challenging subject matter, but the biggest problem will come from failing to devote enough time to practice. You must work with this material repeatedly to develop your skills and understanding. You cannot learn by watching someone else do accounting problems. You should **PRACTICE, PRACTICE, PRACTICE.**

### Copyright and Intellectual Property

PowerPoint lecture slides and notes, lists of readings, in-class activities, assignment guidelines, and other components of the course materials are typically the intellectual property of the instructor. Unauthorized reproduction through audio-recording, video-recording, photographing, sharing on social media, or posting on course-sharing websites is an infringement of copyright and is prohibited. Such action may be considered a Code of Conduct violation and lead to sanctions.

Evaluation Breakdown:

Component	Weight	Date/ Time/Location	Learning Outcomes	Brescia Competencies
Midterm Exam	32%	Oct 25, 2019 5-8PM UH30	1-4, 6, 7	Communication Critical Thinking Problem Solving
Final Exam	32%	TBA	4 – 7	Communication Critical Thinking Problem Solving
Financial Reporting Case Assignments	10%	December 5, 9AM.	7	Communication Critical Thinking Problem Solving
Class contribution	11%	Weekly (1% per class)	1 - 7	Communication Critical Thinking Problem Solving Self-awareness and development
Wiley PLUS Homework	15%	Weekly	1-7	Communication Critical Thinking Problem Solving Self-awareness and development

Evaluation Details:

- **Exams:** The examinations will test the student’s comprehension of both the technical and conceptual aspects of the course. Examinations will be comprised of a combination of multiple choice, short answer questions and problems.

- **Assignment:** The assignment will involve the preparation of a short Financial Accounting case. Students will be advised when the assignment has been posted on OWL. It is due on the last day of the term, which is December 5 at 9AM. Your work should be submitted electronically to the dropbox on OWL. Late assignments will not be accepted. Students are expected to work on this assignment on their own.
  - Beware of working with other students and using material provided by other students without proper referencing – this will be considered cheating, even if inadvertent. Plagiarism is a serious academic offence that can result in a penalty as severe as expulsion from the University. Whenever you take an idea or a passage from another author, you must acknowledge your source by using quotation marks where appropriate, and by proper referencing such as footnotes and citations. Assignments must be submitted through the Assignments tab on OWL to that Turnitin.com may be used to detect any plagiarism that may have occurred.
- **WileyPLUS:** All students must register with WileyPLUS at <https://learn.wileyplus.com/courses/23019> in order to earn the WileyPLUS homework marks. Registration codes are included with the purchase of a new textbook (hardcopy or e-copy options are available). Students with pre-owned textbooks (not recommended) can purchase an individual registration code directly from Wiley. There are two types of homework questions posted on WileyPLUS:
  - **Adaptive practice questions:** Students are expected to complete a self-assessment plus at least 20 adaptive practice questions before the first class on every chapter. (Worth 5% of final grade – grade based on proficiency score which combines accuracy, confidence and time to determine the proficiency of a student in a particular area. Proficiency of less than 60% will receive a grade of 0 for the chapter. Proficiency between 60 and 100% will receive full grades for the chapter).
  - **Homework questions:** Students will complete these questions after the last class on a particular chapter. (Worth 10% of final grade – grade based on performance on the questions).
  - The deadline for each homework submission, along with the questions and other details will be available in WileyPLUS. The WileyPLUS homework problems are an integral part of the learning process in this course, and are intended to supplement the in-class lectures.

- Class contribution marking template (calculated weekly):

Component	Max marks available	0	1	2
Weekly Problems to be completed before class	1	Not completed before first class for each chapter.	Completed	Not applicable
Weekly "Hand In" Questions	1	Not completed	Proportion of questions correct	Not applicable
Class Contribution	4 – 2 for each class during the week	Not in class or not engaged	Student is engaged with material throughout class	Student demonstrated leadership in class by helping other students

- Students are REQUIRED TO COMPLETE ALL COMPONENTS (assignment, mid-term, class contribution, WileyPLUS homework and final exam) of this course to pass the course. There are no exceptions to this. Extra assignments to improve grades will NOT be allowed. Grades will not be adjusted on the basis of need. It is important to monitor your Lecture and Examination Schedule.

### Academic Accommodation

For course components worth 10% or more of the total course grade, please see the Academic Policies and Regulations section at the end of this course outline or consult the Academic Calendar.

For course components worth less than 10% of the total course grade, documentation will be required. Medical or other supporting documentation should be submitted to your Academic Advisor.

For class contribution, the two lowest grades will be removed from the final calculation. If more than two classes are missed, documentation will be required. Medical or other supporting documentation should be submitted to your Academic Advisor.

TENTATIVE Lecture Schedule – Fall 2019					
Date	CLASS	TOPIC AND IN-CLASS ASSIGNMENTS	SELF-STUDY PROBLEMS	CICA HBK PART II	IAS/ IFRS
Sept 11	1	Introduction to Intermediate Accounting Chapter 1: The Canadian Financial Reporting Environment	All BE from Chapter1	1000/1100 1505	
Sept 18	2	Chapter 2: Conceptual Framework Underlying Financial Reporting  CHAPTER 3 IS SELF-STUDY: Pages 3-9 to 3-13 only	E2-16 P2-2, P2-6 CHAPTER 3 Pages 3-9 to 3-13 only APPENDIX C OMIT pgs AP48 - AP51 PC-6 (a & b only)	1000/1100 1400/1508	IAS Framework  IFRS 13
Sept 25	3	Chapter 4: Reporting Financial Performance	E 4-4, 4-8, 4-9 E4-10 (a, b and d) P4-3, 4.14	1400/1506 1520/1521 3251	IAS 1, 8, 33 IFRS 5
Oct 2	4	Chapter 5 – Financial Position (Pages 5-1 to 5-26)  Chapter 6 and 6A – Revenue Recognition Exercises 6-1 and 6-22	E5-2 P5-3, 5-9 PC-6 (part c) Cumulative Coverage Problem on pages 5-71 through 5-73 (parts a through d)	3475 1400/1508 1510/1521 3240/3251	IAS 1, 7, 40
Oct 9	5	Chapter 6 and 6A – Revenue Recognition	E6-6, 6-8, 6-16, 6-23, 6-32	3400 3831 3856	IAS 11, 18, 41 IFRS 15
Oct 16	6	Chapter 8 – Inventory (Omit Gross Profit Method on pages 8-41 to 8-43)	BE 8-20 E8-14, 8-21 P8-8	3031 3850	IAS 2, 11, 23, 41
Oct 23	7	Catch up and Review Class – Chapters 1, 2, 6, 8 and Appendix C			
Oct 25		Mid-term Exam 5-8PM, UH 30 Chapters 1, 2, 6, 8 and Appendix C			
Oct 30	8	Chapter 7 and 7A – Cash and Receivables	E 7-9 (a, b), 7-17 P7-13 (parts a, c) P7-16	1510 3856	IAS 1, 32, 39 IFRS 7-9
Nov 4-8		Fall Reading Week – No classes			
Nov 13	9	Chapter 9 – Investments	E9-3, 9-7 P9-4	1582/1601 1602/3051 3856	IAS: 1, 27, 28, 32, 39 IFRS 3, 7, 9, 13
Nov 20	10	Chapter 10 – Property, Plant and Equipment: Acting Model Basics	E10-18, 10-21 P10-4	3061/3110 3800/3831 3850 AcG16	IAS 16, 20, 23, 37, 40, 41 IFRS 5, 13
Nov 27	11	Chapter 11 – Depreciation, Impairment and Disposition	E11-16, 11-21 P11-4, 11-6, 11-16	1505/3061 3063/3475	IAS: 16, 36, 40, 41

					IFRS 5, 13
<b>Dec 4</b>	<b>12</b>	Chapter 12 – Intangible Assets and Goodwill	E12-9 P12-1, 12-11, 12-12	1582 3063/3064 3475/3831	IAS 23, 36, 38 IFRS: 2, 3, 13
<b>Dec 8</b>					
Final Examination Period Final exam will cover Chapters 7 and 9-12. Date, Time, Location to be announced					

## 2019-20 BRESCHIA UNIVERSITY COLLEGE ACADEMIC POLICIES AND REGULATIONS

### 1. POLICY REGARDING ACADEMIC ACCOMMODATION

The complete policy regarding [Accommodation for Illness - Undergraduate Students](http://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryId=1&SelectedCalendar=Live&ArchiveID=#Page_12) can be found at [http://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryId=1&SelectedCalendar=Live&ArchiveID=#Page\\_12](http://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryId=1&SelectedCalendar=Live&ArchiveID=#Page_12).

Students who have long-term or chronic medical conditions which may impede their ability to complete academic responsibilities should seek Academic Accommodation through Student Accessibility Services ([http://www.westerncalendar.uwo.ca/PolicyPages.cfm?PolicyCategoryId=1&Command=showCategory&SelectedCalendar=Live&ArchiveID=#Page\\_10](http://www.westerncalendar.uwo.ca/PolicyPages.cfm?PolicyCategoryId=1&Command=showCategory&SelectedCalendar=Live&ArchiveID=#Page_10)).

Personal commitments (e.g., vacation flight bookings, work schedule) which conflict with a scheduled test, exam or course requirement are **not** grounds for academic accommodation.

Students who experience an illness or extenuating circumstance sufficiently severe to temporarily render them unable to meet academic requirements may submit a request for academic consideration through the following routes:

1. Submitting a **Self-Reported Absence** form provided that the conditions for submission are met;
2. For medical absences, submitting a **Student Medical Certificate (SMC)** signed by a licensed medical or mental health practitioner;
3. For non-medical absences, submitting **appropriate documentation** (e.g., obituary, police report, accident report, court order, etc.) to their Academic Advisor. Students are encouraged to contact their Academic Advisor to clarify what documentation is acceptable.

#### Requests for Academic Consideration Using the Self-Reported Absence Portal

Students who experience an unexpected illness or injury or an extenuating circumstance of 48 hours or less that is sufficiently severe to render them unable to meet academic requirements 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. Note that the excused absence includes all courses and academic requirements within the up to 48 hours, it is not intended to provide an excused absence from a single course while students fulfill their academic responsibilities in other courses during that time.

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

1. Students will be allowed a **maximum of two self-reported absences** between September and April and one self-reported absence between May and August;

2. The duration of the 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;
3. The excused absence will terminate prior to the end of the 48 hour period if the student undertakes significant academic responsibilities (writes a test, submits a paper) during that time;
4. Self-reported absences will **not** be allowed for scheduled final examinations; midterm examinations scheduled during the December examination period; or for final lab examinations scheduled during the final week of term;
5. Self-report absences may **not** be used for assessments worth more than 30% of any course;
6. Any absences in excess of 48 hours will require students to present a Student Medical Certificate (SMC), or appropriate documentation;
7. Students **must** communicate 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 fulfil the academic expectations they may have missed during the absence.

#### **Request for Academic Consideration for a Medical Absence**

When a student requests academic accommodation (e.g., extension of a deadline, a makeup exam) for work representing 10% or more of the student's overall grade in the course, it is the responsibility of the student to provide acceptable documentation to support a medical or compassionate claim. All such requests for academic accommodation **must** be made through an Academic Advisor and include supporting documentation.

Academic accommodation for illness will be granted only if the documentation indicates that the onset, duration and severity of the illness are such that the student could not reasonably be expected to complete their academic responsibilities. Minor ailments typically treated by over-the-counter medications will not normally be accommodated.

The following conditions apply for students seeking academic accommodation on medical grounds:

1. Students must submit their Student Medical Certificate (SMC) along with a request for relief specifying the nature of the accommodation being requested no later than two business days after the date specified for resuming responsibilities. An SMC can be downloaded from [http://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/medicalform.pdf](http://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf) ;
2. In cases where there might be an extended absence or serious issue, students should submit their documentation promptly and consult their Academic Advisor for advice during their recovery period;
3. Whenever possible, students who require academic accommodation should provide notification and documentation in advance of due dates, scheduled tests or examinations, and other academic requirements;
4. Students **must** communicate with their instructors **no later than 24 hours** after the end of the period covered by the SMC to clarify how they will fulfil the academic expectations they may have missed during the absence;
5. Appropriate academic accommodation will be determined by the Dean's Office/Academic Advisor in consultation with the course instructor(s). Academic accommodation may include extension of

deadlines, waiver of attendance requirements, arranging Special Exams (make-ups), re-weighting course requirements, or granting late withdrawal without academic penalty.

The [full policy on requesting accommodation due to illness](http://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page_12) can be viewed at:  
[http://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page\\_12](http://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page_12)

## 2. ACADEMIC CONCERNS

If you feel that you have a medical or personal challenge that is interfering with your work, contact your instructor and Academic Advisor as soon as possible. Problems may then be documented and possible arrangements to assist you can be discussed at the time of occurrence rather than on a retroactive basis. Retroactive requests for academic accommodation on medical or compassionate grounds are not normally considered.

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 [Registrar's website](http://brescia.uwo.ca/academics/registrar-services/), <http://brescia.uwo.ca/academics/registrar-services/> or the list of official sessional dates in the Academic Calendar (<http://www.westerncalendar.uwo.ca/SessionalDates.cfm?SelectedCalendar=Live&ArchiveID=>).

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 eligibility and/or Entrance Scholarship eligibility.*

## 3. ABSENCES

**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 ([http://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=5&SelectedCalendar=Live&ArchiveID=#SubHeading\\_68](http://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=5&SelectedCalendar=Live&ArchiveID=#SubHeading_68)).

## 4. SCHOLASTIC OFFENCES

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence at: [http://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page\\_20](http://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page_20).

Students are responsible for understanding the nature of and avoiding the occurrence of plagiarism and other academic offences. Note that such offences include plagiarism, cheating on an examination, submitting false or fraudulent assignments or credentials, impersonating a candidate, or submitting for credit in any course without the knowledge and approval of the instructor to whom it is submitted, any academic work for which credit has previously been obtained or is being sought in another course in the University or

elsewhere. Students are advised to consult the section on Scholastic Discipline for Undergraduate Students in the Academic Calendar.

If you are in doubt about whether what you are doing is inappropriate or not, consult your instructor, the Academic Dean's Office, or the Registrar. A claim that "you didn't know it was wrong" is not accepted as an excuse.

The penalties for a student guilty of a scholastic offence (including plagiarism) include 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.

#### **Plagiarism:**

Students must write their essays and assignments in their own words. Whenever students take an idea or a passage from another author, they must acknowledge their debt both by using quotation marks where appropriate and by proper referencing such as footnotes or citations. Plagiarism is a major academic offence.

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 The University of Western Ontario and Turnitin.com (<http://www.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. Software currently in use to score computer-marked multiple-choice tests and exams performs a similarity review as part of standard exam analysis.

## **5. PROCEDURES FOR APPEALING ACADEMIC EVALUATIONS**

All appeals of a grade must be directed first to the course instructor. If the student is not satisfied with the decision of the course instructor, a written appeal is to be sent to the School Chair. If the response of the Chair is considered unsatisfactory to the student, they may then submit a written appeal to the Office of the Dean. If the student is not satisfied with the decision of the Dean, they may appeal to the Senate Review Board Academic (SRBA), if there are sufficient grounds for the appeal and if the matter falls within the jurisdiction of the SRBA. For information on academic appeals consult your Academic Advisor or see the Student Academic Appeals – Undergraduate in the Academic Calendar [http://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page\\_14](http://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page_14).

Note that final course marks are not official until the Academic Dean has reviewed and signed the final grade report for the course. If course marks deviate from acceptable and appropriate standards, the Academic Dean may require grades to be adjusted to align them with accepted grading practices.

## **6. PREREQUISITES**

Unless you have either the prerequisites for a course or written special permission from the Dean to enroll in it, you will be removed from the 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 prerequisite(s).

## **7. SUPPORT**

### **Support Services**



The Brescia University College Registrar's website, with a link to Academic Advisors, is at <http://brescia.uwo.ca/academics/registrar-services/>. Students can access supports through Brescia's Student Life Centre (<http://brescia.uwo.ca/life/student-life/>) and Learning Skills Services at Western (<https://www.uwo.ca/sdc/learning/>)

### **Mental Health and Wellness**

Students may experience a range of issues that can cause barriers to your learning, such as increased anxiety, feeling overwhelmed, feeling down or lost, difficulty concentrating and/or lack of motivation. Services are available to assist you with addressing these and other concerns you may be experiencing. You can obtain information about how to obtain help for yourself or others through **Mental Health & Wellness at Brescia** (<http://brescia.uwo.ca/life/mental-health-wellness/>) and **Health and Wellness at Western**, [http://uwo.ca/health/mental\\_wellbeing/index.html](http://uwo.ca/health/mental_wellbeing/index.html).

### **Sexual Violence**

All members of the Brescia University College community have a right to work and study in an environment that is free from any form of sexual violence. Brescia University College recognizes that the prevention of, and response to, Sexual Violence is of particular importance in the university environment. Sexual Violence is strictly prohibited and unacceptable and will not be tolerated. Brescia is committed to preventing Sexual Violence and creating a safe space for anyone in the Brescia community who has experienced Sexual Violence.

If you or someone you know has experienced any form of Sexual Violence, you may access resources at <http://brescia.uwo.ca/life/sexual-violence/>.

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Portions of this document were taken from the Academic Calendar, the Handbook of Academic and Scholarship Policy and the Academic Handbook of Senate Regulations. This document is a summary of relevant regulations and does not supersede the academic policies and regulations of the Senate of the University of Western Ontario.

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