

**MOS 2229W, Section 530**  
**Introduction to Financial and Managerial Accounting**

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<b>Contact</b>	<b>Office Hours</b>	<b>Class Time &amp; Location</b>
Ruth Tisdale rtisdale@uwo.ca	Tuesdays @ 10:00 am ET Or by appointment Room UH 366	Tuesdays and Thursdays @ 11:30 am ET Room BR202

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**COURSE DESCRIPTION**

This course introduces students to the core elements of financial and managerial accounting. The course will provide students with an integrated framework for preparing, analyzing and interpreting financial statements and will ensure that students have a basic understanding of how management accounting systems and controls operate.

**COURSE STRUCTURE AND LEARNING OUTCOMES**

**Course Structure**

A session learning plan for this course will be posted to OWL. Following this schedule is your responsibility. You can expect to spend approximately 12 hours per week on this course. On average you might spend:

- 3 hours completing preparatory work (readings, videos, etc.)
- 6 hours attending class
- 3 hours completing assignments

Depending on how much effort you put in and how fast you read, these times will vary by individual

**Course Learning Outcomes**

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

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1. Identify the users of financial statements and understand their varying needs.
  2. Develop a sound understanding of the accounting information system and the accounting cycle in order to be able to analyze the effect of various transactions on a business.
  3. Explain the accrual basis of accounting and understand the need for adjusting entries at year end.
  4. Demonstrate an understanding of the accounting needs of service and merchandising companies.
  5. Apply the accounting rules that are relevant for the elements of financial statements such as cash, accounts receivable, inventory, fixed assets, investments, liabilities and equity.
  6. Develop an understanding of key terms used by accountants and begin to develop problem solving and critical thinking skills useful in business decision making.
  7. Prepare and analyze simple financial statements including balance sheet, income statement, statement of equity and cash flow statements.
  8. Explain the functions of management and the role of management accountants in an organization.
  9. Explain the different types of management accounting costs, concepts, and classifications.
  10. Develop an understanding of cost behaviours and cost-volume-profit.
  11. Develop an understanding of the budgeting process, and create proforma financial statements.
  12. Evaluate simple capital budgeting problems using a variety of tools.
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Student competency levels on these outcomes will vary. You can expect to achieve these outcomes if you honour course policies and complete all learning activities in good faith and on time, demonstrate comprehension of the course content, and meet all other course expectations of you as a student.

### BRESCIA UNIVERSITY COLLEGE COMPETENCIES

Primary competencies developed in this course include:

Number	Competency	Level
1	Communication	2
2	Critical Thinking	2
3	Inquiry & Analysis	2
4	Problem Solving	2
5	Self Awareness and Development	2

See <http://brescia.uwo.ca/academics/brescia-competencies/> for a detailed description of each competency.

### PREREQUISITES AND ANTIREQUITES

**Antirequisite(s):** Business Administration 2257, MOS 2227A/B, MOS 2228A/B.

**Prerequisite(s):** Enrolment in the Diploma in Management Studies at Brescia University College.

### COURSE MATERIALS

The following textbooks and access to the publisher's websites are *required*:

#### Textbook 1:

##### **Option 1 - Recommended:**

Financial Accounting: Tools for Business DecisionMaking, 8th Canadian Edition with WileyPLUS Next Gen Card

ISBN: 978-1-119-61428-9

Authors: Kimmel, Weygandt, Keiso, Trenholm, Irvice, Burnley

Publisher: Wiley

##### **Option 2:**

Access to E-book and WileyPLUS: WileyPLUS NextGen Stand Alone.

ISBN: 978-1-119-61419-7

#### Textbook 2:

##### **Option 1 - Recommended:**

Managerial Accounting, 12<sup>th</sup> Canadian Edition with Connect Card

Authors: Garrison, Libby, Webb

Publisher: Mc-Graw Hill

ISBN: 978-1-260-88147-9

##### **Option 2:**

Access to E-book and Connect ISBN: ZZ978-1-260-88112-7 (Please note you will be using this textbook during a subsequent Management Accounting course.)

**Technology Requirements:**

You will require access to the following technology resources:

- Computer access
- Stable high speed internet connection
- Webcam
- Microphone and Speakers (laptop microphone and speakers should be adequate)

It is also recommended that you have a Texas Instruments BAII Plus calculator.

**COURSE EVALUATION**

Component	Timing	Learning Outcomes	Brescia Competencies	Weight
In-Class Contribution to Learning	Every Class	All	1,2,3,4,5	10%
Midterm #1	September 30	1,2,3,4,5,6	1,2,3,4,5	25%
Midterm #2	October 28	1,2,3,4,5,6,7,8	1,2,3,4,5	25%
Budget Assignment	November 30	9,10,11,	1,2,3,4,5	10%
Final Exam	During Exam Period	All	1,2,3,4,5	30%

**Evaluation Policies**

You must complete all evaluation components to pass the course. There will be no reweighting of components unless you have received an academic accommodation. Grades will not be adjusted on the basis of need. Your mark in the course will be the mark that you earn based on your demonstrating understanding of course content. Extra credit assignments are not available, and assignments cannot be rewritten to obtain a higher mark. Once you have completed an assignment, you are committed to the mark earned.

A late penalty of 10 per cent will be deducted for each 24-hour period during which an assignment is late unless academic accommodation is received. All assignments are subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All assignments submitted for such checking will be included as source documents in the reference database to detect plagiarism of assignments 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>).

**EVALUTION COMPONENT DESCRIPTIONS****In-Class Contribution to Learning**

Contribution to class learning activities is a cornerstone of an effective learning experience. Active class involvement improves critical and higher-level thinking skills, increases student interest and engagement, promotes preparation, and supports the development of oral communication skills. Contribution is

initiated through completing the assigned session preparatory work.

Contribution is expected to be relevant to the current discussion and includes answering direct questions, volunteering answers, advancing the discussion to a new issue, developing one side of an argument, clarifying difficult concepts and asking questions pertinent to the topic. Class contribution will also include homework, and prompt attendance. Listening attentively to your classmates and critiquing ideas constructively is just as important. Attending class is important but minimal credit will be given for attendance alone. Missed classes (\*outside of the two missed classes allowable per term) will negatively affect your contribution grade. Students are encouraged to speak to the instructor if they have concerns about their performance, or if they would like to discuss strategies to support regular contribution.

Contribution will be assessed for each scheduled class and will take into consideration the following:

Component	Maximum Marks Available	0	1	2
On-line Homework	2	Not completed before class	At least 50% completed.	Completed
Class Contribution	3	Not in class and/or did not actively engage in class	Student was engaged during class	Student demonstrated understanding and leadership by helping other students during class

**Online Homework** will require students to have access to the Wiley Plus and Connect (publishers') website. Students will need to register with Wiley Plus and Connect as soon as possible. The deadline for each homework assignment will be available on the Wiley Plus and/or Connect site. The homework is an integral part of the learning process for this course.

The **Budgeting Assignment** will require students to use Excel to analyze historical financial information and then use this information to provide a budget/forecast.

**Midterm and Final Exams** will test the student's comprehension of both the technical and conceptual aspects of the course. Exams will be comprised of a combination of multiple choice, short answer, and problems. Integration of the material will be important for all exams.

## COURSE POLICIES

### Teaching Methodology and Expectations of Students

Students are expected to complete the preparatory work *before* they attend class where it will be discussed. Each class session may include a combination of lectures, case discussions, active learning activities (individual and team), and guest speakers.

The textbook covers the basic financial and managerial accounting material. Much of the textbook material is sufficiently straight forward so students will be expected to learn it solely from reading the textbook. Lectures will selectively cover the material in the textbook as well as additional material not covered in the textbook. Lectures will focus on hands-on examples, more complicated technical material, conceptual issues and problem/case discussions. For all exams, students are responsible for all topics in the required readings regardless of whether or not they are discussed in class and students are similarly responsible for all topics covered in class, regardless of whether or not they are covered in the text.

Effective learning is not achieved by attempting to “copy the answer” in class rather than preparing in advance of the class. The theory discussed is a “process”, like language and grammar, therefore practice is crucial. Accounting at its essence has a structured and logical approach that needs to be learned both in terms of abstract concepts, but also in the practical aspect of observing and recording changes that occur appropriately, correctly and reflective of reality based on accepted rules.

Students will learn introductory financial and managerial accounting concepts and will learn to perform accounting calculations with an emphasis on understanding what the calculation and results mean. Students will learn to differentiate between relevant and irrelevant data, and between appropriate and inappropriate analytical techniques, according to the decision at hand. Thus, you will develop technical skills as well as decision-making skills.

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

- Students are expected to read the assigned chapter before the class.
- Students are expected to have completed the homework on Wiley Plus and/or Connect for the assigned chapter before the class. This will be a component of your In-Class Contribution to Learning mark.
- Only select assigned problems will be taken up during class, but students are expected to complete them all, and compare their answers to the solutions on Wiley Plus and/or Connect after the due dates have passed.

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

- The instructor will provide lectures and examples for each chapter.
- Students will be provided with a set of PowerPoint slides prior to the start of class to follow and make notes.
- Students are expected to contribute to class by asking questions or answering questions asked by the instructor or other students. Please be prepared to participate actively in this class. The effort you make to contribute to class will be a component of your In-Class Contribution to Learning mark.

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

- Solutions for all assigned homework and quizzes will be available after the due dates for each assignment have passed. Please review the homework and solutions for the Chapter.
- Go back to “What to do before each class” to prepare for the next class.

#### **How to do Well in this Course**

You must be willing to do accounting in order to understand accounting. Please keep the following suggestion in mind:

- Come to every class
- Read the assigned chapter BEFORE every class.
- Complete the assigned Homework. Do not look at solutions and/or examples first. Make mistakes! Go back and correct your work, and review your areas of weakness.
- Do all the assigned homework.
- 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 on-line supplemental materials are a great resource for this.
- Please ask questions during class, and/or post questions in the Discussion Forums.

- If you are struggling, send me an email in a timely manner. Please don't wait till just before an exam.
- Many students find this material challenging. Part of the challenge is the subject matter, but the biggest problem will come from failing to practice. You must devote sufficient time to practice the concepts. You CANNOT learn this material by simply reading the chapters, and watching someone else do the accounting problems! You must PRACTICE, PRACTICE, PRACTICE!

### Attendance

Attendance at all classes in this course is expected; however, circumstances may arise which make it impossible for you to attend. For this reason, students will be **excused for up to two classes**. These absences will not negatively affect your Contribution to Learning grade. In the situation of an extended absence (see the final two pages of this outline), please discuss with your Academic Advisor.

Under University regulations, your instructor can determine at which point absenteeism has become excessive and approach the Academic Dean who may stop your final test/paper from being marked, thus preventing you from passing the course. **At the discretion of the individual instructor, any student who misses more than 25% of scheduled classes may be prevented from writing the final exam AND will receive a class contribution grade of 0 out of 10 for the course.**

### Student Use of Technology in Class

The nature of the classroom requires that electronic devices (laptops, tablets, and/or smart phones) be used to participate in class activities. There will be times where students will be asked to close or put devices away. Students are asked to fully cooperate with in-class instructions. Failure to cooperate and using devices for non-class activities (i.e. texting, checking email, checking social media pages, etc.) will **result in an immediate "0" in Contribution to Learning for that class**. Recording devices of any kind (camera, recorders, phones, etc.) may not be operated without my consent.

### Assignment Authoring

All assignments to be uploaded to OWL must be authored from an original document using a Microsoft Word/Excel account registered to the student. Microsoft Word/Excel is available free to all students by visiting [myoffice.uwo.ca](http://myoffice.uwo.ca). Documents submitted with registrations affiliated to anyone other than the student may be taken as evidence of collaboration or plagiarism. Only Microsoft Word/Excel documents will be acceptable upload submissions (i.e. do not submit pdf documents). If a student is required to resubmit due to improper document formatting, late penalties will be calculated from the time the properly formatted document is submitted.

### Preferred Method of Contact

If you have questions about the course content or an activity or assignment, please check OWL Forums to see whether your question has been answered. If you cannot find the information you need, please post your question on OWL Forums.

If you would like to discuss something personal, please contact me through email. You can also visit me during my office hours or make an appointment with me via email. If those times do not work for you, we can set up another meeting at a mutually convenient time. I check email and OWL daily Monday through

Friday between the hours of 8:00 am and 4:00 pm. **I generally do not check OWL or email in the evenings or during the weekend, so plan accordingly.**

### **Privacy**

To respect privacy laws and the privacy of individual students, all grades will be distributed on OWL only. To respect your privacy, I will discuss your grades only with you. Please do not share or compare your grades. I cannot share information about another student's grades, so discussions comparing grades between students will not be entertained.

### **Academic Accommodation**

If, on medical or compassionate grounds, a student is unable to complete a course component **worth greater than 10 per cent of the final course grade**, it is the responsibility of the student to consult with an Academic Advisor and follow the procedures documented in the "POLICY REGARDING MAKEUP EXAMS AND EXTENSIONS OF DEADLINES" on the final pages of this outline.

For academic accommodation to be considered for any course component **worth less than 10 per cent of the final course grade**, it is the responsibility of the student to approach me in a timely fashion (within two business days of the missed deadline). Documentation may be required to be submitted to the academic advisor. If documentation is required, the request for accommodation will be decided by the academic advisor in consultation with me. If documentation is not required, I will make the final decision.

### **DROPPING A COURSE**

To drop a course without academic penalty, you must drop the course by the following dates:

Fall Term Full Credit Course

November 12, 2021

For further details, check the online academic calendar in the registrar's website. To book an appointment with one of Brescia's Academic Advisors, call 519.432.8353, extension 28266. If you are registered at another college or main campus, please make an appointment to see your academic advisor at your home campus.

In the event of a COVID-19 resurgence during the course that necessitates the course moving away from in-person delivery, course content may be delivered online either synchronously (i.e., at the times indicated in the timetable) or asynchronously (e.g., posted on OWL for students to view at their convenience). There may also be changes to any remaining assessments at the discretion of the course instructor. In the event of a COVID-19 resurgence, detailed information about the impact on this course will be communicated by the Office of the Dean and by the course instructor.

# 2021-22 BRESCIA UNIVERSITY COLLEGE ACADEMIC POLICIES AND REGULATIONS

## 1. POLICY REGARDING ACADEMIC ACCOMMODATION

The complete policy regarding [Accommodation for Illness - Undergraduate Students](https://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page_12) can be found at [https://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page\\_12](https://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 ([https://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page\\_10](https://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&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](#) 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 ([https://www.brescia.uwo.ca/enrolment\\_services/academic\\_advising/index.php](https://www.brescia.uwo.ca/enrolment_services/academic_advising/index.php) ). If you consider reducing your workload by dropping one or more courses, this must be done by the appropriate deadlines; please refer to <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.

Please note that for asynchronous online courses, attendance or participation requirements maybe different than for synchronous or in-person courses.

**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 **Health & Wellness at Brescia** ([https://brescia.uwo.ca/student\\_life/health\\_and\\_wellness/index.php](https://brescia.uwo.ca/student_life/health_and_wellness/index.php) ) 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 [https://brescia.uwo.ca/safe\\_campus/sexual\\_violence/index.php](https://brescia.uwo.ca/safe_campus/sexual_violence/index.php) .

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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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