



**MOS4462B 570**  
**Advanced Issues in Canadian Taxation**  
**Winter 2026**

Instructor: Jaclyn Cairns  
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**Course Information**

**Mode of Instruction:** In Person

**Calendar Description:**

This course deepens students' understanding of the Income Tax Act (Canada) and its effect on business decisions. Analysis consists of complex taxation issues at the personal and corporate level as well as a variety of complex issues such as rollovers, estate planning and the taxation of trusts and international taxation.

**Pre-requisite(s):** MOS 3362A/B and enrolment in 4th year of BMOS.

**Extra Information:** 3 lecture hours.

**Course Weight:** 0.50

**Breadth:** CATEGORY A

**Subject Code:** MOS

Notice: Unless you have either the requisites for this course (fulfilment of pre-requisites, no anti-requisite conflicts), or special permission from your Dean to enrol 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.

## Fall/Winter 2025/26 Course Syllabus

### **MOS 4462B Section – 570** **Advanced Issues in Canadian Taxation** In-Person

Instructor: Jaclyn Cairns, CPA, CA

Office: TBC

Office Hours: Friday 1 – 2 pm

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#### **1. Course Information:**

##### Course Description:

This course deepens students' understanding of the Income Tax Act (Canada) and its effect on business decisions. Analysis consists of complex taxation issues at the personal and corporate level as well as a variety of complex issues such as rollovers, estate planning and the taxation of trusts and international taxation.

Antirequisite(s): N/A

Prerequisite(s): MOS 3362A/B and enrolment in 4th year of BMOS.

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

#### **2. Course Materials**

Byrd & Chen’s Canadian Tax Principles - 2025-2026 Edition. Donell, Gary. Pearson Canada.

This text comes in a bundle with 3 books: Volume I, Volume II, and a Study Guide. You may purchase either a hard copy bundle of the books or the e-text. MyLab comes with both options and has very good resources for assisting with this course.

PRINTED: ISBN 9780135357293. Includes access to MyLab and e-text. \$250.95

E-TEXT: Includes e-text and MyLab. \$129

Please note that this is the same version of the text if you enrolled in MOS 3362 in the fall term (Sept – Dec 2025). In MOS 4462 you will use Volume 2, along with the Study Guide

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

• **Students are welcome to purchase second-hand or earlier editions of this textbook.**

All course material will be posted to OWL: <https://westernu.brightspace.com/d2l/login>

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

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

### **Technical Requirements**

It is highly advised that students come to class with a laptop computer. Students must be able to run Prototrack on their chosen electronic device for examinations.

## **3. Course Objectives and Format**

The Department of Management and Organizational Studies as a whole draws upon an evidence-based management approach. Evidence-based management is the systematic process of gathering evidence from multiple sources, critically appraising the evidence, and using that evidence in making and evaluating management decisions to improve organizational performance.

### **3.1 Course objectives**

This course will deepen students' understanding of the Income Tax Act (Canada) and allow students to articulate the impact of taxation policies on business decisions. Students will explore the difference in taxation structures and learn how to articulate basic reorganizations, such as the ability to defer tax on a purchase/sale of particular assets into a corporation or partnership, common estate planning techniques, and a high level introduction to international taxation concepts.

### **3.2 Course format**

Classes will be predominantly discussion-based and will entail working through various problems and case studies. Students will have the opportunity to review lecture-based content that will help prepare them for the discussions each week and are expected to review lecture content prior to attending class.

Class time will focus on the application of tax concepts and exploring how to articulate those components in a client setting. We will dive into the policy reasons behind certain pieces of income tax legislation and apply tax concepts to current and real-world situations.

To prepare for class, students are expected to read the required readings, review the recorded lectures, and attempt the assigned problems. Solutions to the problems will be made available on OWL within 24 hours of class. Students are not permitted to copy or distribute the materials made available on OWL.

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 through this material repeatedly to develop your skills and understanding. You cannot learn by watching someone else do tax problems. Further, do not fall into the trap of attempting to memorize tax problems assigned in the textbook. The assignment problems are designed to isolate specific tax concepts to learn, but the examinations will be case-based and will combine topics from various chapters and questions. It will be important that you are able to identify when and how to apply the various tax topics to the cases assigned.

Key Dates:

Classes begin: January 5, 2026

Spring Reading Week: February 14-22, 2026

Classes end: April 9, 2026

Exam period: April 12-30, 2026

## 4. Learning Outcomes

Building upon the knowledge and skills of Introduction to Taxation in Canada – MOS 3362 A/B students who successfully complete Advanced Issues in Canadian Taxation – MOS 4462 A/B will be able to:

- Accurately calculate net income for tax purposes, taxable income, and federal income tax payable for corporations, trusts, and partners of partnerships.
- Articulate in a clear and concise manner the income tax treatment for various components of an income tax calculation.
- Identify scenarios in which tax planning methodologies could be utilized to achieve a taxpayer's objective, while ensuring tax-efficiency.

## 5. Evaluation

Method of evaluation:

Assessment	Date	% of Grade
Multiple choice quizzes [10]	Weekly	20%
Verbal Assignment	Week of Feb 9 [in lieu of Feb 13 class]	15%
Mid-term examination	TBC – February 7	20%
Individual Assignment Will be accepted until April 5 11:55pm without penalty	Due April 3, 2026 at 11:55pm	10%
Final examination	Scheduled by the registrar	35%

**NOTE: Students are REQUIRED TO WRITE BOTH EXAMS and submit all major assignments in order to be eligible to pass this course. There are no exceptions to this (As this is a CPA approved course, students must complete all assignments and exams and self-reported opt out is not accepted for group assignments or presentations).**

All exams are closed book and must be written in person. The use of course materials, dictionaries, and translation devices, etc. is NOT permitted during exams, and will result in a grade of zero for the test. It will be treated as if the test had not been written, and no make-up will be permitted. As a result, students will not pass this course. Students will have access to the Income Tax Act (Canada) via Proctor Track during exams.

This course focuses on application of taxation concepts and assessments are in case-study format. Consequentially, concepts from MOS 3362 may integrate into the material and examination points. All examinations are cumulative in nature. Students are responsible for all assigned sections of the textbook as well as any other assigned readings, videos, and course materials. Please check the Weekly Schedule for details.

Examinations are to be written electronically using Excel and Word along with OWL and ProctorTrack. Students must complete ProctorTrack onboarding at least one week before the first mid-term test. By choosing to use your computer for tests, you are consenting to the use of ProctorTrack and acknowledge that you will be required to provide personal information (including some biometric data) and the session will be recorded. You will need a reliable device that meets the technical requirements for this service. More information about ProctorTrack, including technical requirements, is available on Western's Remote Proctoring website at: <https://remoteproctoring.uwo.ca>.

In the event of any issues with technology during a test, students **MUST BE PREPARED** to switch to writing by hand. Please bring a calculator and something to write with in case you end up needing them. All students will be given a printed copy of the test questions and a copy of Tax Rate Sheets for use during the exam. Students will also be provided paper for rough notes etc. Non-programmable calculators are permitted. No other electronic devices are permitted, including but not limited to smart watches and phones. Dictionaries are not permitted.

## **CALCULATORS**

**Only non-programmable calculators will be allowed into the exams.** If you are unsure, please ask your Instructor.

**Electronic devices of any kind (including cell phones, smart watches and programmable calculators) are NOT permitted at exams. Any student found to have any non-permitted electronic device on their person during an examination will receive an automatic 0% on the examination in question and will not be permitted to pass the course. Laptop computers running ProctorTrack are the only exception to this.**

Students are responsible for material covered in the lectures as well as the assigned chapters/sections in the text. Exams will not be returned to students but may be reviewed by contacting your instructor.

### **5.1 General information about missed coursework**

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

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/academic\\_consideration\\_Sep24.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf),

This policy does not apply to requests for Academic Consideration submitted for **attempted or completed work**, whether online or in person.

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

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

[https://registrar.uwo.ca/academics/academic\\_considerations/](https://registrar.uwo.ca/academics/academic_considerations/)

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

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

- Examinations scheduled during official examination periods (Defined by policy)

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

## 5.2 Evaluation Scheme for Missed Assessments

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

The date and time of the make-up examination will be determined by the department and the University Special Examination dates as outlined in the Academic Handbook:

[https://www.uwo.ca/univsec/pdf/academic\\_policies/exam/definitions.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/exam/definitions.pdf).

### Final Exam

The make-up exam for the missed final exam will be held **in the make-up period as determined by King's University College, which generally falls in the first two weeks of May**.

### Mid-term Examination

The date and time of the make-up mid-term examination will be set by the instructor, who will communicate the date to the student.

Only one make-up examination per assessment may be requested. If a student does not write at either of the examination times offered, the student will write the missed exam the next time the course is scheduled (e.g. Winter 2027).

### **Essential Learning Requirements**

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

As this is a CPA approved course, students must complete all assignments and exams and self-reported opt out is not accepted for group assignments or presentations.

### **Coursework with Assessment Flexibility**

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

#### **Flexible Completion**

**Quizzes.** EXAMPLE This course has 10 quizzes, and the 8 quizzes with the highest marks are counted towards your final grade. Should extenuating circumstances arise, students do not need to request Academic Consideration for the first 2 missed quizzes. Academic consideration requests will be denied for the first 2 missed quizzes. Academic Consideration requests may be granted when students miss more than 2 quizzes, and these additional (3<sup>rd</sup>, 4<sup>th</sup>...) missed quizzes will be reweighted to the final exam.

#### **Deadline with a No-Late-Penalty Period**

**Assignments.** Students are expected to submit each of the project assignments by the deadline listed. Should extenuating circumstances arise, students do not need to request Academic Consideration and they are permitted to submit their assignment up to 48 hours past the deadline without a late penalty. Should students submit their assessment beyond 48 hours past the deadline, a late penalty of 10% per day will be applied. Academic Consideration requests may be granted only for extenuating circumstances that started before the deadline and lasted longer than the No-Late-Penalty Period (48 hours).

**Grades will not be adjusted on the basis of need. It is important to monitor your performance in the course. Remember: *You* are responsible for your grades in this course.**

## **6. Lecture and Examination Schedule**

“See Schedule on Brightspace”

## **7. Student Responsibilities**

Students should familiarize themselves with Western University Senate Regulations, please see: [http://www.uwo.ca/univsec/academic\\_policies/index.html](http://www.uwo.ca/univsec/academic_policies/index.html).

Material covered in lectures will not always be the same as material covered in the textbook. These two sources should be viewed as complimentary and not redundant. As such, students who want to do well in this course are **strongly encouraged** to attend lectures on a regular basis. Please note that the instructor will not be providing copies of lectures notes or overheads. Therefore, if you miss a lecture, you should try to obtain this material from another student. **Consistent with King’s academic policy, any student who is not present for 25% or more classes will not be permitted to write the final examination, and therefore not eligible to pass the course.**

### **7.1 Respect**

Please act respectfully towards the classroom, the instructor and your fellow students. Acting respectfully means arriving on time, turning off phones, avoiding private discussions during lectures, refraining from viewing non-course material on your laptops, and cleaning up after yourself. Acting respectfully provides a better learning experience for everyone.

Private in-class discussions are distracting to students and the instructor. If other students are distracting your attention from the material, you should ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), please see your instructor.

Late arrivals are also distracting. Please try to arrive on time for classes.

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

## 7.2 No Recording of Classes

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

## 7.3 Copyright Notice

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

# 8. Exam Policies

## IN-PERSON

- Bring student identification to exams.
- Students are required to use ProctorTrack or other proctoring software.
- Nothing is to be on/at one's desk during an exam except a writing utensil, an eraser, a calculator, laptop and the individual's student card
- Do not wear baseball caps to exams
- Do not bring or wear smart watches, music players, cell phones, beepers, or other electronic devices to exams

# 9. E-mail Policies

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

## 9.1 UWO.CA Email Addresses Only

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

## 9.2 Subject Line Must Include Course and Section Number

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

## 9.3 Acceptable Emails

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

## 9.4 Unacceptable Emails

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

## 10. Attendance

IN-PERSON: It is expected that students will attend all classes. The instructor does not provide access to lecture notes. Students are encouraged to obtain missed lecture notes from a fellow student.

### 10.1 Short Absences.

If you miss a class due to minor illness or other problems, check your course outline for information regarding attendance requirements and make sure you are not missing a test or exam. Cover any readings and arrange to borrow the missed lectures notes from a classmate. Any multiple choice quiz or in-class assessment will be removed from the denominator.

### 10.2 Extended Absences.

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

## 11. Grade Fairness

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

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

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

## 12. Posting of Grades

Midterm exam grades will be posted on OWL once the grades are available. Final exam grades and final course grades are not posted on OWL and are available once they have been posted by the Registrar under “Academic Summary” at the Student Centre website.

## 13. University Policy Regarding Illness, Absence and Accommodation

### 13.1 Illness

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

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

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

[https://uwo.ca/univsec/pdf/academic\\_policies/appeals/academic\\_consideration\\_Sep24.pdf](https://uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf)

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

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/medical\\_certificate.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medical_certificate.pdf)

### 13.2 Religious Accommodation

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

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

## 14. University Policy on Cheating and Academic Misconduct

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

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/scholastic\\_offences.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_offences.pdf)

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

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

Within this course, students are permitted to use AI tools exclusively for information gathering and preliminary research purposes. These tools are intended to enhance the learning experience by providing access to diverse information sources. However, it is essential that students critically evaluate the obtained information, exercise independent thinking, and engage in original research to synthesize and develop their own ideas, arguments and perspectives. The use of AI tools can serve as a starting point for exploring a topic, with students expected to uphold academic integrity by appropriately attributing all sources of information and avoiding plagiarism. Essays, written assignments and/or lab reports should reflect the student's own thoughts and independent written work. Students should also generate their own figures (e.g., graphs, diagrams) rather than using AI generated ones. By adhering to these guidelines, students contribute to a responsible and effective learning environment that promotes critical thinking, independent inquiry and all them to produce original written contributions with integrity. The same principles also apply to the use of translation software to support the writing the essays and other written assessments. When used, any such AI or translation tool should be used ethically and responsibly, and

students must cite or credit the tools used in line with the expectation to use AI as a tool to learn, not only to produce content.

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

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference database for the purpose of detecting plagiarism of papers subsequently submitted to the system. Use of the service is subject to the licensing agreement, currently between Western University and Turnitin.com (<http://www.turnitin.com>).

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

The penalties for a student guilty of a scholastic offense may include a zero grade on the assessment, refusal of a passing grade in the assignment, refusal of a passing grade in the course, suspension from the University, and expulsion from the University.

King's is committed to fostering a culture of professionalism, honesty, and academic integrity, and all members of our community—faculty, staff, and students—have a role to play in promoting an ethical learning environment. Furthermore, through the work they submit for academic evaluation, students develop important habits of critical thinking, independent inquiry, and creativity. Thus, it is expected that students will submit work that is truly their own, completed without external assistance (human or artificial) except as explicitly permitted by the course instructor.

## 15. Procedures For Appealing Academic Evaluations

1. In the first instance, all appeals of a grade must be made to the course instructor (informal consultation).
2. If the student is not satisfied with the decision of the course instructor, a written appeal must be sent to the Associate Director of the Department of Management and Organizational Studies Felipe Rodrigues [felipe.rodrigues@uwo.ca](mailto:felipe.rodrigues@uwo.ca)
3. If the response of the Undergraduate Chair is considered unsatisfactory to the student, they may then appeal to the Associate Dean, Undergraduate of the Faculty in which the course of program was taken.
4. Only after receiving a final decision from the Dean may a student appeal to the Senate Review Board Academic. A Guide to Appeals is available from the Office of the Ombudsperson.

## 16. Support Services

### 16.1 Support Services

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

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

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

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

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

## **16.2 Academic Concerns.**

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

# KING'S UNIVERSITY COLLEGE

## GENERAL COURSE POLICIES

### 2025-2026

#### **1. Academic Accommodations, Consideration for Absences**

##### **Academic Accommodation (Accessibility)**

Accessibility Services works to ensure that academic programs are accessible to all students, and supports students who may have a condition related to, but not limited to, vision, hearing, mobility, different ways of learning, mental health, chronic illnesses, chronic pain, autism spectrum disorder, ADD/ADHD, and temporary conditions (beyond short-term academic consideration). Accessibility Services provides recommendations for accommodation based on medical documentation or psychological and cognitive assessment. The accommodation policy can be found here [Academic Accommodation for Students with Disabilities](#). Information on Accessibility Services at King's can be found [here](#).

##### **Academic Consideration for Student Absence**

If a student is unable to meet a course requirement due to substantial but temporary extenuating circumstances (medical or compassionate), they should follow the procedures below.

In some cases, where instructors have built flexibility into their assessments, this flexibility will already address consideration needs.

Requests for academic consideration should be directed to the Academic Advising Office of your faculty/college of registration. Requests must be made as soon as possible and no later than 48 hours after the missed assessment.

As a rule, documentation is required for academic consideration. For academic consideration requests on medical grounds, the Student Medical Certificate is available at [https://www.kings.uwo.ca/kings/assets/File/currentStudents/courses\\_enrollment/exams\\_and\\_tests/SMC-Feb-2025.pdf](https://www.kings.uwo.ca/kings/assets/File/currentStudents/courses_enrollment/exams_and_tests/SMC-Feb-2025.pdf).

Students are permitted one academic consideration request without supporting documentation per term per course.

Instructors may designate one assessment per half-course weight as requiring formal supporting documentation. Please refer to the course outline for each course.

For further information, please see:

[https://uwo.ca/univsec/pdf/academic\\_policies/appeals/academic\\_consideration\\_Sep24.pdf](https://uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf)

##### **Absences from Final Examinations**

If you miss the Final Exam, contact the Academic Advising Office of your faculty/college of registration as soon as you are able to do so. They will assess your eligibility to write the Special Examination (the name given by the University to a makeup Final Exam).

You may also be eligible to write the Special Exam if you are in a “Multiple Exam Situation” (e.g., more than 2 exams in 23-hour period, or more than 3 exams in a 47-hour period).

If a student fails to write a scheduled Special Examination, the date of the next Special Examination (if granted) normally will be the scheduled date for the final exam the next time this course is offered. The maximum course load for that term will be reduced by the credit of the course(s) for which the final examination has been deferred. See the Academic Calendar for details (under [Special Examinations](#)).

## **Religious Accommodation**

Students should consult the University's list of recognized religious holidays, and should give notice in writing to the instructor and Academic Advising Office if a course requirement will be affected by a religious holiday/observance. Notice must be given as early as possible, and no later than two weeks prior to an examination, and one week prior to a midterm test date. It is the responsibility of such students to inform themselves concerning the work done in classes from which they are absent and to take appropriate action.

## **2. Support Services**

Accessibility, Counselling and Student Development at King’s University College:

<https://www.kings.uwo.ca/current-students/student-services/>

Students experiencing emotional or mental health distress can access services at King’s University College: <http://www.kings.uwo.ca/current-students/campus-services/student-support-services/personal-counselling/>

Good2talk is a good online and phone 24/7 resource for students and is available in English, Mandarin, and French: <https://good2talk.ca>, 1-866-925-5454

MentalHealth@Western provides a complete list of options about how to obtain help:

[https://www.uwo.ca/health/mental\\_wellbeing/](https://www.uwo.ca/health/mental_wellbeing/)

Academic Support Services at King’s University College:

<https://www.kings.uwo.ca/current-students/academic-resources/>

### **GBSV Support:**

King’s is committed to reducing incidents of gender-based and sexual violence and providing compassionate support to anyone who has gone through these traumatic events. If you have experienced sexual or gender-based violence (either recently or in the past), you will find information about support services for survivors, including emergency contacts at:

<https://www.kings.uwo.ca/about-kings/safe-campus/gender-and-sexual-violence/>

You can reach someone supports at Kings by emailing [Care@kings.uwo.ca](mailto:Care@kings.uwo.ca) or calling 519-930-4640 to reach a social worker who can offer help.

You can also reach Western’s Gender-Based Violence & Survivor Support Case Manager by [email](#) or by calling 519-661-3568.

Further supports can be found on this website: <https://www.kings.uwo.ca/about-kings/safe-campus/gender-and-sexual-violence/>

See also [https://www.uwo.ca/health/student\\_support/survivor\\_support/get-help.html](https://www.uwo.ca/health/student_support/survivor_support/get-help.html)

University Students' Council offers many valuable support services for students, including the health insurance plan: <http://westernusc.ca/services/>

### 3. Statement on Use of Electronic Devices

**Use of Electronic Devices:** Unless explicitly stated otherwise, you are not allowed to have a cell phone, or any other electronic device, with you during tests or examinations. Unauthorized possession of such a device during a test or examination constitutes an academic offence.

**Use of Laptops, Tablets, and Smartphones in the Classroom:** King's University College at Western University acknowledges the integration of new technologies and learning methods into the curriculum. The use of electronic devices such as laptop computers, tablets, or smartphones can contribute to student engagement and effective learning. At the same time, King's recognizes that instructors and students share jointly the responsibility to establish and maintain a respectful classroom environment conducive to learning.

The use of electronic devices by students during lectures, seminars, labs, etc., shall be for matters related to the course at hand only. Students found to be using electronic devices for purposes not directly related to the class may be subject to sanctions under the Student Code of Conduct; see <https://www.kings.uwo.ca/current-students/student-affairs/code-of-student-conduct1/>

Inappropriate use of electronics (e.g., laptops, tablets, smartphones) during lectures, seminars, labs, etc., creates a significant disruption. As a consequence, instructors may choose to limit the use of electronic devices in these settings. In addition, in order to provide a safe classroom environment, students attending in-person class sessions are strongly advised to operate laptops with batteries rather than power cords.

### 4. Statement on Academic Offences

King's is committed to academic integrity. Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, is posted at

[http://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/scholastic\\_discipline\\_undergrad.pdf](http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf)

It is expected that students will submit work that is truly their own, completed without external assistance (human or artificial) except as explicitly permitted by the course instructor. Check with your instructor on what tools, including generative AI (ChatGPT, translation tools, grammar-checking tools) are permitted in the course. Because a tool is permitted in one course, that does not mean it is permitted in other courses.

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; see <https://elearningtoolkit.uwo.ca/tools/Originality Reports - TurnItIn.html>.

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.

### **5. Copyright of Course Material**

Lectures and course materials, including PowerPoint presentations, tests, outlines, and similar materials are protected by copyright. Faculty members are the exclusive owner of copyright in those materials they create. Students may take notes and make copies for their own use. Students may not allow others to reproduce or distribute lecture notes and course materials publicly (whether or not a fee is charged) without the express written consent of a faculty member. Unauthorized sharing of class content is subject to academic discipline.

Similarly, students own copyright in their own original papers and exam essays. If a faculty member wishes to post a student's answers or papers on the course website, they should ask for the student's written permission.

### **6. Use of Recordings**

Participants in this course are not permitted to record the sessions, except where recording is an approved accommodation and/or the participant has the prior written permission of the instructor. Unauthorized recording and/or sharing of class content is subject to academic discipline.

### **7. Policy on Attendance**

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.