

Huron University College, Affiliate of The University of Western Ontario
MOS 4465A 550 Summer Intersession 2020 (online)



MANAGEMENT AND ORGANIZATIONAL STUDIES
ADVANCED ACCOUNTING – MOS 4465A 550

Course Outline

Summer Intersession 2020 May-June 2020

CONTACT INFORMATION

Instructor:	Bill Dawson	Faculty of Arts and Social Science
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Web:	OWL2 (owl.uwo.ca)	

Timetable:

550 Tuesday 6:30-9:30 pm on Zoom Thursday 6:30-9:30 pm on Zoom
Zoom invitation will be sent and will be a recurring time.

Classes: May 11- June 26 with a **week break from June 1-5**

Course Description:

Advanced financial accounting topics including international accounting and Canadian accounting treatment of intercorporate investments, business combinations, foreign currency transactions and translation, and accounting for not-for-profit organizations.

Course Prerequisites:

Prerequisite(s): [MOS 3361A/B](#) and enrolment in 4th year of BMO

Antirequisite(s): [Business Administration 4427A/B](#) and the former MOS 4460A/B and 4461A/B.

Extra Information: 3 lecture hours, 0.5 course.

Course Materials:

Herauf, Darrell and Hilton, Murray W. Modern Advanced Accounting in Canada, 9th Edition, McGraw-Hill Ryerson Limited, 2019. (ISBN: 13:978-125965469-5)

CPA Handbook available on the Western Libraries website.

See OWL announcement for e-text link.

Course Learning Objectives and Format

The DAN 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.

Course learning objectives

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

1. Accurately construct consolidated financial statements for a Parent company and its subsidiaries.
2. Summarize transactions between a parent and its subsidiaries and incorporate them in the consolidated financial statements.
3. Analyze mergers and acquisition activity to demonstrate that IFRS requirements have been followed.
4. Contrast recent acquisitions to determine which should have most significant impact on future results for the acquirer.
5. Generate appropriate entries to record foreign exchange transactions for a fair value hedge and a cash flow hedge and translate financial statements from a foreign currency into Canadian dollars using appropriate foreign exchange rates for foreign operations.
6. Prepare journal entries for contributions received and disbursements made for Not-for-Profit organizations. Distinguish the differences in recording transactions under different accounting methods and prepare the financial statements appropriate for the selected accounting method.
7. Understand accounting for joint arrangements.

Course format

Weekly classes **on Zoom** will include lectures, group discussions and discussing assigned problems and cases. Participation is required. Solutions will be posted on OWL2.

Class time:

The course is scheduled as a series of 3 hour lectures. Given the Covid-19 restrictions, these will take place on-line with Zoom Tuesday and Thursday each week 6:30-9:30 pm Eastern Standard Time. A Zoom invitation will be sent to you. Power point slides used in lectures will be made available to students on the OWL website. In addition, **Notes** will be posted on OWL to supplement slides. It is recommended that students do the required readings before attending the lectures and be ready for discussions on the materials.

Solutions:

Official solutions of the assigned problems will be made available on OWL after the relevant material is covered during online class time.

Assignment and Examinations:

The assignments and the examinations will test the student's comprehension of both the technical and conceptual aspects of the course.

Add/Drop Deadlines

Tuesday, May 12, 2020

Last day to ADD a first-term half course.

Monday, June 8, 2020

Last day to DROP a first-term half course without academic penalty.

Course Evaluation

Test/Exam	Chapters	Date/Time	Location	% of Total Grade
Mid-Term 1	1 – 5	Friday, May 29 3 ½ hours 6:30-10:00 EST (London time)	online	30%
Final Exam	8-12	Final Exam Period TBA June 29 or June 30 (4 hours)	TBA	30%
Individual Hand-in Assignment	6-7 chapters	Due: Friday, June 12 6:00 pm EST (London time) To be posted on OWL	OWL Assignments	15%
Group Hand-in Assignment (1 or 2 students)		Due: Saturday, June 21 6:00 pm EST (London) To be posted on OWL	OWL Drop Box	15 %
Participation		See Participation Rubric		10%

Examinations

Requests to be excused from an examination for medical, sport or compassionate grounds must **ALWAYS** be accompanied by appropriate documentation – either with the request or as soon as possible after the fact. A Medical Excuse Documentation Form is available at the Academic Dean’s office.

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

Mid-Term and Final Examinations

Both the mid-term and final examinations will be open-book and consist short answer/calculations questions and cases/exercises/problems, which test your knowledge of the material that is discussed in class sessions and found in the PowerPoints, readings, and exercise/problem/case learning. The content

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will be similar to what is discussed in online classes. The final exam date will not be known until the final exam schedule is released by the Registrar. Do not plan other events during the exam period scheduled for June 29 or June 30, 2020.

Unless otherwise specified examinations and assignments are to be completed **without collaboration** with others and are to be **individual efforts**. This would result in an academic offence.

Requirements and Criteria

Performance in the course will be evaluated using a variety of methods that support the objectives identified above. A combination of exams, individual and/or group assignments / presentation, and exercises/assignments will be used to evaluate participants on a number of different levels.

The criteria for success, in no particular order, are:

- Comprehension of the material
- Demonstration of an ability to think cross-functionally
- A willingness to participate for the benefit of oneself and fellow participants
- Strong work ethic to “pull your weight” in group assignments

These criteria will be applied to written and verbal work throughout the term.

Lecture and Examination Schedule

TENTATIVE LECTURE OUTLINE / Zoom Classes Tuesday and Thursday 6:30-9:30 EST

WEEK TOPIC AND ASSIGNMENT

Class 1 COURSE INTRODUCTION

Tues, May 12 Lecture: Hilton Chapter 1 and 2

INTERNATIONAL ACCOUNTING INVESTMENTS IN EQUITY SECURITIES

Readings: Hilton, Chapters 1 and 2

Cases: 1-2, 2-1, 2-2

Problems: 1-1, 2-2, 2-3, 2-5, 2-8, 2-9

Review: Self Study Problems Chapters 1, 2 (See Ch 2 PP slides for acquisition differential)

Class 2 BUSINESS COMBINATIONS

Thurs, May 14 Lecture: Chapter 3, Appendix 3A

Readings: Hilton, Chapter 3

Cases: 3-2, 3-4

Problems: 3-2, 3-4, 3-6, 3-8, 3-13

Review: Self Study Problems Chapter 3

Class 3 CONSOLIDATION OF NON-WHOLLY OWNED SUBSIDIARIES

Tues, May 19 Lecture: Chapter 4

Readings: Hilton, Chapter 4

Cases: 4-2, 4-3, 4-4

Problems: 4-2, 4-4, 4-6 (b only), 4-12

Review: Self Study Problems Chapter 4

Wed. May 20 Individual Hand-in #1 (OWL): Problem 4-2 (Case 1 only) 6:00 pm EST (London Time)

Class 4 CONSOLIDATION SUSEQUENT TO ACQUISITION DATE COST/EQUITY

Thurs, May 21 Lecture: Chapter 5

Readings: Hilton, Chapter 5, Appendix 5A, 5B

Case: 5-5

Problems: 5-1, 5-2, 5-5, 5-6, 5-9, 5-11a, 5-12a

Review: Self Study Problems Chapter 5

Fri, May 22 Individual Hand-in #2 (OWL) Problem 5-9 6:00 pm EST (London Time)

Class 5 INTERCOMPANY INVENTORY AND LAND PROFITS

Tues, May 26 Catch-up and Review Chapter 5 Problems

Lecture: Chapter 6

Readings: Hilton, Chapter 6, Appendix 6A

Case: 6-1, 6-4

Problems: 6-2, 6-4, 6-7, 6-10

Review: Self-Study Problems Chapter 6

Class 6 **Review for Exam**
Thurs, May 28

FRI, MAY 29 MID TERM EXAM (Chapter 1-5) On Line 6:30-10:00 (3 ½ hours) EST (London Time)

This exam must be completed on an individual basis without any form of collaboration with any other person. Collaboration is an academic offence with serious consequences for everyone involved. Exam will be proctored over Zoom. Submission to OWL Assignments

NOTE: NO CLASSES JUNE 1-5

Class 7 **INTERCOMPANY PROFITS (A) DEPRECIABLE ASSETS**

Tues, June 9

Chapter 6 Review

Lecture: Chapter 7A, Appendix 7A

Readings: Hilton, Chapter 7A

Case: 7-1, 7-2, 7-5

Problems: 7-2, 7-6, 7-10, , 7-17

Review: Self Study Problem 1

INTERCOMPANY PROFITS (B) BONDHOLDINGS (Class 7 continued)

Lecture: Chapter 7B

Readings: Hilton, Chapter 7B

Case: 7-2

Problems: 7-11, 7-12, 7-13

Review: Self Study Problem 2

Wed, June 10 Individual Hand-in #3 (OWL) Problem 7-6 (a-c only) 6:00 pm EST (London Time)

Class 8 **CONSOLIDATED CASH FLOWS AND OWNERSHIP ISSUES**

Thurs, Jun 11

Lecture: Chapter 8

Reading Chapter 8

Case: 8-2, 8-3, 8-4

Problems: 8-2, 8-6, 8-7, 8-15, 8-17

Review: Self Study Problems Chapter 8

Fri, June 12 **Individual hand-in assignment due Chapter 6 and & 7 (submit on OWL Assignments)
6:00 pm EST (London Time)
Hand-Assignment will be posted on OWL**

Class 9 **FOREIGN CURRENCY TRANSACTIONS**

Tues, Jun 16

Lecture: Chapter 10

Readings: Hilton, Chapter 10, Appendix 10A

Case: 10-2

Problems: 10-1, 10-3, 10-4, 10-6, 10-7, 10-8, 10-12

Review: Self Study Chapter 10 Problems 1, 2

Class 10 **TRANSLATION OF FOREIGN OPERATIONS**

Thurs, Jun 18

Lecture: Chapter 11

Readings: Hilton, Chapter 11

Case: 11-4

Problems: 11-6, 11-7, 11-9, 11-11

Review: Self Study Problems Chapter 11

Fri, Jun 19 Individual Hand-in #4 (OWL) Problem 11-6a (translate only) 6:00 pm EST (London Time)

Class 11 **ACCOUNTING FOR NOT-FOR-PROFIT ORGANIZATIONS AND PUBLIC**
Tues, Jun 23 **SECTOR ORGANIZATIONS**

Catch up chapter 11 Foreign Exchange Translation
Lecture: Chapter 12
Read: Chapter 12, Appendix A, B
Assignment: Case 12-1, 12-2, 12-3
Problems: 12-1, 12-4, 12-5, 12-9, 12-8, 12-11, 12-12, 12-13

Wed, Jun 24 **Individual Hand-in #5 (OWL) Problem 12-1 6:00 pm EST (London Time)**

Class 12 **OTHER CONSOLIDATION REPORTING ISSUES**

Thurs, Jun 25 Read: Chapter 9
Joint Arrangements (pp 511-525)
Segment Disclosures (pp 530-534)
Problems: 9-6, 9-7, 9-10, 9-15 (a) only
Self-Study: Case 9-1, 9-4
Review: Self Study Problems 1, 2

REVIEW FOR FINAL EXAM (CHAPTERS 8-12)

**Sat, Jun 27 HAND-IN ASSIGNMENT (individual or two students):
Due by 6:00 pm EST (London Time)
Posted on OWL**

**MONDAY, JUNE 29 OR TUESDAY, JUNE 30
FINAL EXAM – TBA**

4 Hour Exam (Chapters 8-12) Short Answer, Calculations and Multiple Choice

This exam must be completed on an individual basis without any form of collaboration with any other person. Collaboration is an academic offence with serious consequences for everyone involved. Exam will be proctored over Zoom. Submission to OWL Assignments.



Appendix to Course Outlines: Academic Policies & Regulations 2020

Prerequisite and Antirequisite Information

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

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this course and it will be deleted from your record. Removals for these reasons may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites or for having already taken the antirequisites.

Conduct of Students in Classes, Lectures, and Seminars

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

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

Please see the Code of Student Conduct at:

www.huronuc.on.ca/sites/default/files/pdfs/Code%20of%20Student%20Conduct.pdf.

Technology

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

Class Cancellations

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

Attendance Regulations for Examinations

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

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

Please see the policy on Attendance Regulations for Examinations here:

https://www.uwo.ca/univsec/pdf/academic_policies/exam/attendance.pdf.

Academic Student Support Services

For advice on course selections, degree requirements, and for assistance with requests for medical accommodation, students should email an Academic Advisor in Huron's Student Support Services at huronsss@uwo.ca. An outline of the range of services offered is found on the Huron website at: <https://huronatwestern.ca/academic-advising>.

Department Chairs, Program Directors and Coordinators are also able to answer questions about individual programs. Contact information can be found on the Huron website at: <https://huronatwestern.ca/contact/contact-directory>.

Adding / Dropping Courses

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

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

Copyright Regarding 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. Similarly, students own copyright in their own original papers and exam essays. If a faculty member is interested in posting a student's answers or papers on the course web site he/she should ask for the student's written permission.

Statement on Academic Integrity

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

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

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

Academic Integrity: Importance and Impact

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

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

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

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

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serve, lead, and innovate in the world at large.

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

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

Statement on Academic Offences

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

http://www.westerncalendar.uwo.ca/PolicyPages.cfm?PolicyCategoryID=1&Command=showCategory&SelectedCalendar=Live&ArchiveID=#SubHeading_189 .

Turnitin.com

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

Computer-Marked Tests/exams

Computer-marked multiple-choice tests and/or exams may be subject to submission for similarity review by software that will check for unusual coincidences in answer patterns that may indicate cheating.

Clickers

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

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

Policy on "Special" Accommodation

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

Academic Consideration for Missed Work

Students who are seeking academic consideration for missed work during the semester may submit a self-reported absence form online provided that the absence is 48 hours or less and the other conditions specified in the Senate policy at

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/Academic_Consideration_for_absences.pdf are met.

Students whose absences are expected to last longer than 48 hours, or where the other conditions detailed in the policy are not met (e.g., work is worth more than 30% of the final grade, the student has already used 2 self-reported absences, the absence is during the final exam period), may receive academic consideration by submitting a Student Medical Certificate (for illness) or other appropriate documentation (for compassionate grounds). The Student

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Medical Certificate is available online at

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf.

All students pursuing academic consideration, regardless of type, must contact their instructors no less than 24 hours following the end of the period of absence to clarify how they will be expected to fulfill the academic responsibilities missed during their absence. **Students are reminded that they should consider carefully the implications of postponing tests or midterm exams or delaying submission of work, and are encouraged to make appropriate decisions based on their specific circumstances.**

Students who have conditions for which academic accommodation is appropriate, such as disabilities or ongoing or chronic health conditions, should work with Accessible Education Services to determine appropriate forms of accommodation.

Information for Student Illness Reporting Tool Site

Beginning March 18, 2020 at 9:00 a.m. all students are asked to use a new, online [Student Illness Reporting Tool](#) to track and monitor illnesses, whether the illness impacts the submission of course work or not. The illness must be entered each day that you are ill. When the notification is saved, an email is automatically sent to you for your records. This tool takes the place of the need to submit a medical note and the Self-Reported Absence System used by undergraduate students.

If you have self-reported and require accommodation for a deadline or an exam, please email your instructor directly with the details.

The health, safety and wellness of the university community is important to Western. During the current COVID-19 situation, it is essential for Western to track the impact of illnesses for the University. The Middlesex-London Health Unit must receive this data to be able to quickly understand the magnitude of illness affecting the university community.

Requests for Academic Consideration Using the Self-Reported Absence Form

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

Please review the full policy at,

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/accommodation_illness.pdf.

Policy on “Academic” Accommodation - Medical / Non-Medical Grounds (if absence is not self-reported)

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

University Senate policy, which can be found at,

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

The documentation is submitted in confidence and will not be shown to instructors. The advisors will contact the instructor when the medical documentation is received, and will outline the severity and duration of the medical challenge as expressed on the Student Medical Certificate and in any other supporting documentation. The student

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will be informed that the instructor has been notified of the presence of medical documentation, and will be instructed to work as quickly as possible with the instructor on an agreement for accommodation.

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

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

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

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

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

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

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

Mental Health & Wellness Support at Huron and Western

Students who are stressed, emotionally distressed or in mental health crisis, please refer to:

<https://huronatwestern.ca/student-life-campus/student-services/wellness-safety> for a complete list of options about how to obtain help, or email Huronwellness@huron.uwo.ca to access your wellness staff directly. Additional supports for Health and Wellness may be found and accessed at Western through, www.uwo.ca/uwocom/mentalhealth/.

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

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Important Dates & Directory at Huron and Western

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

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