

**THE UNIVERSITY TRIBUNAL
THE UNIVERSITY OF TORONTO**

IN THE MATTER OF charges of academic dishonesty made on October 10, 2024

AND IN THE MATTER OF the University of Toronto *Code of Behaviour on Academic Matters, 2019*

AND IN THE MATTER OF the *University of Toronto Act, 1971*, S.O. 1971, c. 56 as amended S.O. 1978, c. 88

BETWEEN:

UNIVERSITY OF TORONTO

- and -

M [REDACTED] C [REDACTED]

REASONS FOR DECISION

Hearing Date: December 4, 2025, via Zoom

Members of the Panel:

Amy Block, Chair

Professor Francois Pitt, Faculty Panel Member

Laiba Butt, Student Panel Member

Appearances:

Tina Lie, Discipline Counsel, Paliare Roland Rosenberg Rothstein LLP

Hearing Secretary:

Karen Bellinger, Associate Director, Office of Appeals, Discipline & Faculty Grievances

Not in Attendance:

M [REDACTED] C [REDACTED]

1. This Panel of the University Tribunal held a hearing on December 4, 2025, to consider the charges brought by the University of Toronto (the “University”) against M■■■■ C■■■■ (the “Student”) under the *Code of Behaviour on Academic Matters, 2019* (the “Code”).

A. Preliminary Issue: Proceeding in the Absence of the Student

2. The hearing was scheduled to begin at 1:45 p.m. Neither the Student, nor anyone on the Student’s behalf, attended the hearing. The University requested to proceed with the hearing in the Student’s absence and made submissions accordingly.

3. For the reasons set out below, after considering the evidence filed by the University and hearing submissions on behalf of the University, the Panel found that the Student had reasonable notice of the hearing pursuant to *the Statutory Powers Procedure Act*¹ (the “SPPA”) and the *University Tribunal Rules of Practice and Procedure* (the “Rules”), and decided to proceed in the Student’s absence.

Evidence with respect to Reasonable Notice

4. In support of its request to proceed in the Student’s absence, the University filed two affidavits: (i) the Affidavit of Kimberly Blake, legal assistant to the University’s Discipline Counsel and (ii) the Affidavit of Andrew Wagg, Manager, Incident Response at Information Security, Information Technology Services at the University of Toronto.

5. The evidence filed by the University established that:

- The Student was first apprised of allegations of academic misconduct on April 17, 2024. At that time, he was advised by an Academic Integrity Specialist that the Academic Integrity Unit received a report regarding an allegation of academic misconduct in PHYS100H5S. Specifically, the Student was informed that the Professor of that course, Professor W. Ghobriel, reported that his term test was unacceptably similar to that of another student in the same course. The Student was asked by email to attend a meeting with the Dean’s Designate of the Academic Integrity Unit on May 7, 2024.

¹ Statutory Powers Procedure Act, R.S.O. 1990, c. 22

- In that email, the Academic Integrity Specialist reminded the Student that as a student at the University of Toronto, regardless of course enrollment status, it is the Student's responsibility to check his utoronto.ca email on a "frequent and consistent basis and respond to all messages".
- The Student did not respond to the initial email of April 17, 2024. The Academic Integrity Specialist wrote again on April 23, 2024 and in response to that email, the Student confirmed his attendance for the May 7, 2024 meeting.
- The Student attended the meeting on May 7, 2024 with the Dean's Designate and the Academic Integrity Specialist. At that meeting, the Dean's Designate informed the Student that he would be forwarding allegations of academic misconduct to the Tribunal. This was confirmed in an email to the Student the same day.
- The email used to communicate with the Student, to advise the Student of the allegations, to arrange the meeting, and to confirm the outcome of the meeting was the Student's email identified in University's Repository of Student Information ("ROSI").
- The Student did not re-enroll at the University at the conclusion of the Winter 2024 term, after having received notice that the matter would be referred to the Tribunal.
- On October 10, 2024, the Office of the Vice-Provost, Faculty and Academic Life served charges on the Student by email (the same email recorded in ROSI).
- Between February 3, 2025 and November 27, 2025, Discipline Counsel made numerous attempts to contact the Student through his email, including providing disclosure, requesting to arrange a telephone conference call to discuss scheduling the hearing and proposing potential dates for hearing. In emails dated September 30, 2025 and November 14, 2025, Discipline Counsel advised the Student that if he did not attend the hearing once scheduled, the hearing may proceed in his absence. The email address used was the email listed in ROSI. No response was received from the Student.
- On October 23, 2025, Ms. Blake (the assistant to Discipline Counsel) called the Student at a phone number listed in ROSI. The call went straight to an operator's recording first in

Chinese and then in English stating the number was not in service. No alternate phone number was listed in ROSI.

- On November 20, 2025, the Office of Appeals, Discipline and Faculty Grievances sent a Notice of Virtual Hearing to the Student by email (the email listed in ROSI).
- No response was received from the Student. According to portal records accessed by Information Technology Services at the University, the Student's email was last accessed September 9, 2024. According to the Student Activity Log, the Student last accessed his ACORN records on August 21, 2024.

Reasonable Notice Established

6. Based on the evidence filed by the University, it is clear in this case that the Student did not have *actual* notice of the hearing. However, the Panel accepted the submissions of the University that the Student had *reasonable notice* of the hearing in accordance with the Rules and the SPPA to permit the Panel to proceed in the Student's absence.

7. The authority to proceed in the Student's absence is derived from the SPPA and the Rules. Section 6 of the SPPA requires that the tribunal provide the parties with reasonable notice of the hearing, which shall include notice of the time, place and purpose of the hearing and notice that if the tribunal may proceed in the party's absence should the party fail to attend. Section 7 of the SPPA permits the Panel to proceed in Student's absence where reasonable notice in accordance with section 6 has been provided. Rule 16 and Rule 17 of the Rules mirror these provisions of the SPPA.

8. The Rules provide further direction as to how reasonable notice may be satisfied:

- Pursuant to Rule 9, a notice of hearing may be served on a student by various means, including by emailing a copy of the document to the student's email address contained in ROSI. There is no requirement under the Rules that more than one method of service be employed nor is personal service required in order to effect reasonable notice.
- In addition, the University's *Policy on Official Correspondence with Students* dated September 1, 2006 expressly states that students are responsible for maintaining on ROSI a current and valid mailing address and University-issued email account, and that "[f]ailure

to do so may result in a student missing important information and will not be considered an acceptable rationale for failing to receive official correspondence from the University.”

- Under this policy, students are expected to monitor and retrieve their **email on a frequent and consistent basis**. Students have the right to forward their University issued email account to another email account but **remain responsible for ensuring that all University email communications are received and read**.

9. In this case, the Student was provided with reasonable notice of the hearing by virtue of the numerous communications to the Student by the email retained in ROSI, including the delivery of the Notice of Virtual Hearing to the Student’s email contained in ROSI. In addition, although not required to do so under the Rules, Discipline Counsel took the step of attempting to make contact with the Student by telephone, only to discover the phone number was no longer in service.

10. The evidence before the Panel was clear that since May 7, 2024, the Student had actual knowledge that the Vice-Provost, Faculty & Academic Life was referring allegations of academic misconduct to the Tribunal. He was told this in his virtual attendance with the Dean’s Designate and it was confirmed that day by email. Yet, with the knowledge that the matter was being referred to the Tribunal, the Student failed to monitor his email account and failed to update his phone number in ROSI.

11. Regardless of course enrolment status, it is a student’s responsibility to check their utoronto.ca e-mail account on a frequent and consistent basis and respond to all messages. The Student was reminded of this obligation from the outset, when first notified of the allegations, and failed to do so.

12. Avoiding critical correspondence from the University knowing that allegations of academic misconduct were being forwarded to the Tribunal for resolution - failing to check email for well over one year- is not a means of a skirting an academic misconduct hearing. Such conduct will not otherwise defeat reasonable efforts on the part of the University to provide notice.

13. The Panel observed that in prior cases where Student did not receive *actual* notice of the charges or the hearing- for example, because the student failed to check their email or failed to provide a current or complete address before charges were filed or a notice of hearing as issued- reasonable notice was achieved by providing notice in accordance with the Rules, as was done in

this case. For example, in the case of the *University of Toronto and Y.L.* (Case No. 1239, March 17, 2022), the panel found reasonable notice had been established notwithstanding the student failed to respond to or attend the initial meeting of the Deans's Designate. The student had attended a meeting with the instructor so was aware of the academic misconduct concerns and following that, he ceased to check his emails. Similarly, in the *University of Toronto and P.F.* (Case No. 1599, January 10, 2025), the student was aware of the academic misconduct concerns but stopped checking email before the charges were filed. The panel in that case found reasonable notice on the basis of service as set out in the Rules.

14. In the circumstances, in light of the evidence filed and the submissions of the University, the Panel was satisfied that the Student had been given reasonable notice of the hearing in accordance with the SPPA and the Rules.

15. The Panel therefore proceeded to hear the case on its merits.

B. The Charge and Particulars

16. Under cover of a letter dated October 10, 2024, the Student was charged with the following offences:

- i. On or about March 6, 2024, the Student knowingly obtained unauthorized assistance in connection with the term test in PHY100H5S (the "Course"), contrary to section B.I.1(b) of the Code.
- ii. In the alternative, on or about March 6, 2024, the Student knowingly represented as his own an idea or expression of an idea or work of another in the term test in the Course, contrary to section B.I.1(d) of the Code.
- iii. In the further alternative, on or about March 6, 2024, the Student knowingly engaged in a form of cheating, academic dishonesty or misconduct, fraud or misrepresentation not otherwise described in the Code in order to obtain academic credit or other academic advantage of any kind in connection with the term test in the Course, contrary to section B.I.3(b) of the Code.

17. The particulars of the offences were set out in the charging document.

18. The University advised it was not seeking more than one conviction with respect to the same conduct. Accordingly, should the Panel making a finding in respect of the first charge, the University stated it would withdraw the remaining charges.

19. As the Student was not in attendance, he was taken to deny the allegations.

C. The Evidence

20. In support of its case, the University filed the affidavits of Professor Wagih Ghobriel, the instructor for PHY100HS at the University of Toronto Mississauga (“UTM”), Eliza Escandar, an Academic Advisor and Undergraduate Program Administrator, Mathematical and Computational Sciences at UTM and M.W., a student in PHY100HS. The University also called Professor Wagih to provide supplementary evidence.

21. The evidence before the Panel is summarized below.

The Course and the Midterm Test

22. The Student was enrolled in PHY100HS (What’s Physics Got to Do With it?) (the “Course”) at UTM in the Winter 2024 term. As set out in Professor Ghobriel’s affidavit, this is a course designed for those without training in physics and math but who wished to gain insight into the field of physics.

23. The syllabus for the course expressly reminded students of the expectation that UTM students adhere to the *Code of Behaviour on Academic Matters*. This included a reminder that unauthorized assistance, including working collaboratively, in person or online with others on assessments that are expected to be completed individually, is an academic offence.

24. Students in the Course were required to complete a midterm worth 25%, taken in person on March 6, 2024. The midterm was to be completed independently without aids (other than a non-programable calculator). The midterm was invigilated by Professor Ghobriel and two teaching assistants. Given the number of students in the class and the size of the room, students sat next to one another, generally, without a seat between them.

25. Professor Ghobriel did not observe anything unusual with respect to the Student during the midterm. Neither teaching assistant invigilating the exam drew anything to his attention with respect to the Student.

Marked Similarities in the Midterm Test Results between the Student and the Other Student

26. The midterm was graded by the teaching assistants. One teaching assistant reached out to Professor Ghobriel because he observed similarities between the Student's answers and those of another student, M.W. (the "Other Student") while grading the term tests.

27. Both the Student and the Other Student received identical marks on the midterm: 30 out of 50.

28. Professor Ghobriel observed "marked similarities" in the tests of the Student and Other Student in respect of each question asked. Not only were the answers virtually identical to one another in respect of each question, the answers, in many cases, were incorrect in the same ways. Specifically, Professor Ghobriel observed:

(a) With respect to Question 1, the Student and Other Student gave wrong and incomplete answers. Both the Student and the Other Student calculated velocity but not total displacement which was the actual question asked.

(b) With respect to Question 2, the Student and the Other Student calculated acceleration, notwithstanding that acceleration was not a concept contemplated in the question, nor was it required to answer the question. The ultimate answer the students gave was wrong.

(c) With respect to the first part of Question 3, the Student and Other Student each selected the incorrect formula to answer the question, confusing mass and weight. With respect to the second part of Question 3, both the Student and Other Student used the incorrect formula to calculate force. Notably, this formula was never taught in the course.

(d) With respect to Question 4, composed of three parts, the Student and the Other Student answered each part identically. While the first part was correct, the second part was answered incorrectly in the same way. The students used the wrong formula leading to the wrong answer. The third part was answered correctly, but both Students neglected to include the unit.

(e) With respect to Question 5, the Student and Other Student answered the question correctly. However, they followed the same steps to reach the answer, showing precisely the same amount of work for their solutions and following the same format. Professor Ghobriel noted that there are many different ways to answer the question and an individual exercises choice

as to how much work to show in their solution. Accordingly, in his experience, it is unusual for two students to answer the question the exact same way, including by using the same structure and format.

29. This evidence indicated that the midterm tests were identical, including the same mistakes and format. The evidence supports the inference the tests were not completed independently and that copying had occurred as between the Student and the Other Student.

The Student's Response to the Similarities in the Midterm Tests

30. After reviewing the midterm tests, Professor Ghobriel met with the Student on March 25, 2024 to discuss the midterm. The matter was subsequently forwarded to the Academic Integrity Unit in the Office of the Vice Principal Academic and Dean at UTM.

31. On May 7, 2025, the Student met with Professor Michael Georges, the Dean's Designate, over zoom. Ms. Escandar was present at the meeting and took notes. At the meeting, the Student was presented with a side-by-side comparison of his midterm test and that of the Other Student. The Dean's Designate stated that answers of the Student and Other Student's tests were identical, including the same mistakes and format.

32. At the meeting, the Student acknowledged he was friends with the Other Student, and that they studied together (or "reviewed" together, in the Student's words). The Student also acknowledged that he and the Other Student were sitting next to each other during the midterm. At the meeting with the Dean's designate, the Student denied that he copied off the Other Student. He stated he did not know who copied off him. He pleaded not guilty to committing an offence under the Code.

Evidence of the Other Student re Midterm Test

33. The Panel also had the before it the affidavit evidence of the Other Student. The Other Student acknowledged that to the best of her recollection she sat next to the Student during the midterm, and there was no seat between them.

34. The Other Student asserts that she completed the midterm test entirely on her own. She did not copy off the Student, nor did she allow the Student to copy off her. She did not notice the Student,

or anyone else, looking at her test during the test period. According to the Other Student, if the Student did copy off her during the test, he did so without her knowledge.

35. The Other Student was also charged with academic misconduct and has plead not guilty. Discipline Counsel clarified at the hearing that the charges against the Other Student remain pending.

Evidence that the Student Copied Off the Other Student

36. In addition to the evidence that copying had occurred between the Student and Other Student, the Panel was also presented with evidence that it was the Student who copied off the Other Student during the midterm.

37. Professor Ghobriel gave oral evidence in the proceeding, supplementing his affidavit. In his oral evidence, Professor Ghobriel pointed to several factors which made it more likely than not that the Student copied the answers from the Other Student (and not the reverse). For example:

- (a) At Question 5(b), one step in the Other Student's calculation involved multiplying by 10^2 (i.e. 100). Notably, the Student omitted this step (multiplying by 10^2) and yet came to the same result. Had the Student actually completed the calculation as he had recorded it, he should not have come to the same result as the Other Student, as he had failed to multiply by 100.
- (b) At Question 5(a), the Other Student demonstrated rationale logic in her response, defining the formula at the outset of the solution ($p = ma$) and setting out the values of each variable and the data provided, then substituting the data in the variables at the second line. The Student, on the other hand, launched into the calculation (the second line) without setting the base formula or the values provided in the problem.
- (c) The Other Student for the most part, consistently labelled values with the correct units. The Student, however, failed to use units or used the wrong units.

38. Professor Ghobriel was asked by the Panel whether the Student and the Other Student may have reached similar results because they studied together. Professor Ghobriel noted that the midterm required the students to apply and adapt strategies and tactics to solve novel problems and could not have been the result of incorrect memorization during study sessions.

D. Decision of the Tribunal

39. The onus is on the University to establish on a balance of probabilities (i.e. more likely than not) that the academic offences as charged have been committed, based on clear and convincing evidence.

40. The primary charge in this case is Charge 1: that the Student knowingly obtained unauthorized assistance in connection with the term test in PHY100H5S contrary to section B.I.1(b) of the Code.

41. This charge has two elements: a knowledge element and a conduct element. With respect to the knowledge element of the offence, section B of the Code provides that an offence may be established where the Student “ought reasonably to have known” that they were committing an offence. The University is not required to demonstrate actual knowledge or intent to commit the offence.

42. With respect to the conduct element of the offence, the University must establish the Student obtained unauthorized assistance on the test to the requisite standard of proof.

43. The Panel is of the view that the University has established both elements of the offence in this case. The evidence of Professor Ghobriel establishes that the expectation was that midterm test be completed independently. This is not surprising. The midterm was conducted in-person and was invigilated. In this case, as set out in the syllabus to the Course, students were reminded at the outset of the Course that it is an offence to obtain unauthorized assistance on tasks that were to be completed independently. Accordingly, the evidence establishes on a balance of probabilities that the Student knew or ought to have known that copying off another student on the midterm was an academic offence.

44. The Panel finds that the conduct element of the offence has also been established on a balance of probabilities. It was uncontroverted that the Student and Other Student sat next to each other during the midterm test in close proximity. In the Panel’s view, based on the evidence before it, the striking similarities in the solutions of the Student and Other Student cannot be the product of co-incidence, nor could they be the product of misguided corroboration when studying.

45. Specifically, the similarities in the term tests of the Student and the Other Student were extensive and arose in each of the 5 problems on the test. Each problem was approached by the Student and the Other Student in the exact same way, often incorrectly; the wrong formulas were selected and then were applied incorrectly; answers in each case were formatted identically.

46. The Panel found Professor Ghobriel's evidence with respect to Question 5 particularly compelling. With respect to this question, the Student arrived at the exact same result as the Other Student notwithstanding aspects of the calculation were missing. The Student incorrectly identified units, or failed to identify units altogether. Further, the Student failed to record complete rationales for problem solving (including preliminary assumptions and formulas) where the Other Student took these steps.

47. Based on the foregoing, the Panel found the Student guilty of one count of knowingly using or possessing an unauthorized aid or aids or obtaining unauthorized assistance in any academic examination or term test or in connection with any other form of academic work, contrary to section B.I.1(b) of the Code.

48. Given the Panel made a finding on Charge 1, the University withdrew the remaining charges.

E. Penalty

49. The Panel then turned to the question of sanction.

Evidence regarding Prior Misconduct

50. The University introduced additional evidence with respect to sanction, including the Affidavit of Lisa Devereaux, the Director, Academic Success & Integrity at UTM.

51. As set out in Ms. Devereaux affidavit, this was not the Student's first offence. Although the Student had not been the subject of a prior hearing before the Tribunal, the Student has had one prior academic offence committed in the Fall 2023 which was resolved at the Divisional Level.

52. In that prior matter, the Student was alleged to have obtained unauthorized assistance in a quiz worth 15% which he submitted on November 27, 2023. Specifically, the Student looked at his peer's work without the knowledge of the peer. In that matter, on January 11, 2024, the Student admitted guilt and received a mark of zero on the quiz and a notation on his transcript for a period of 12 months commencing January 10, 2024 to January 9, 2025. The notation on the transcript states "mark reduced ...due to academic misconduct".

53. Notably, the Student committed his second offence - virtually identical misconduct - less than 2 months after admitting guilt in the prior matter and during the period in which the notation regarding academic misconduct was reflected on his transcript. The Panel observed that the Student was, in fact, enrolled for only two semesters. In both semesters, he copied off his peers. The Panel considered this evidence as aggravating.

Sanction Sought by the University

54. The University sought the following sanction:

- (a) That the Student receive a final grade of zero in PHY100H5S in Winter 2024;
- (b) That the student be suspended from the University for a period of three years from the date of the Order (i.e. December 4, 2025);
- (c) That a notation of the sanction appear on the Student's academic record and transcript for a period of four years from the date of this Order.
- (d) That this case shall be reported to the Provost for publication of a notice of the decision of the University Tribunal and the sanctions imposed, with the Student's name withheld.

55. The Provost's Guidelines on Sanctions for Decisions and Discipline Counsel provide that, absent exceptional circumstances, the Provost will request that the Tribunal impose a final grade of zero in any course where the student is found to have committed an offence and suspend a student for three or more years for any offences involving academic dishonesty where a student has committed a prior offence.

56. The Panel understands this is a guideline only, which is not directed to the Tribunal but rather to students, intended to promote consistency and transparency, and does not bind the Tribunal in any way.

Analysis

57. In determining the appropriate sanction, the Panel considered the factors set out in *University of Toronto and Mr. C* (Case No. 1976/77-3), as set out below:

- (a) *the character of the student and extenuating circumstances*: The Student denied the offence in his meeting with the Dean's Delegate but did not participate in the hearing. The Panel therefore has no mitigating information with respect to the Student's character nor does it have any information of any potentially mitigating extenuating circumstances.
- (b) *the likelihood of repetition of the offence*: This is the Student's second offence of a similar nature. He committed the second offence less than two months after admitting to have engaged in the first offence. The previous sanction did not have the effect of deterring him from reoffending, indicating a real risk of the same offence being repeated, absent a significant sanction.
- (c) *the nature of the offence committed, the detriment to the University occasioned by the offence & the need to deter others from committing a similar offence*. Obtaining unauthorized assistance is a serious offence. In *University of Toronto v. G.Z.* (Case No. 1004, February 26, 2020), the Tribunal observed that such conduct threatens the integrity of the University's processes for evaluating students, is profoundly unfair to other students and jeopardizes the University's reputation. Similarly, in the case of the *University of Toronto v. H.W.* (Case No. 1179, March 7, 2022) ("H.W."), the Tribunal observed that members of the public must be able to rely on the University's evaluation processes. Cheating and allowing cheating to go unsanctioned is unfair to other students who abide by the rules and undermines the value of the University's degrees.

58. The Panel also had regard to similar cases. While not binding on the Panel, prior cases establish a range of penalties which may guide the Panel in exercising its direction and ensure consistency across sanctioning.

59. The Panel was presented with several cases that involved unauthorized assistance or plagiarism. Single cases of misconduct of this nature with no prior offences, or concurrent offences with no prior discipline proceedings, resulted in sanctions of two-year to two-year and four months suspensions with three-year notations on transcripts (together with a grade of zero).² Cases where the student had a prior offence resulted in sanctions of three years suspensions and four-year notations.³ The Panel observed that the case of *H.W.* was most similar to the matter before it, as it involved a second offence of unauthorized assistance, after the student admitted to the first offence. Like the case before us, the student in that case did not participate in the hearing of the second offence. In that case, the Tribunal ordered a three-year suspension and four-year notation.

60. Based on the foregoing, the Panel was satisfied that the sanction sought by the University was appropriate. Given the first sanction had no individual deterrent effect on the Student, and given the factors set out above including the nature of the offence, general deterrence and the detriment to the University, the Panel was of the view that a serious sanction is warranted in this case as proposed by the University. The proposed sanction effectively achieves the goals of sanctioning and is consistent with prior cases.

F. Conclusion and Order of the Panel

61. For the reasons set out above, the Panel made the following order:

- (1) The hearing shall proceed in the absence of the Student.

² See for example: the *University of Toronto and H.Z.* (Case No. 1502, May 29, 2023); the *University of Toronto and Z.W.* (Case 846, September 21, 2016); the *University of Toronto and J.L.* (Case No. 1307, August 4, 2022)

³ the *University of Toronto and N.A.* (Case No. 1186, September 21, 2021); the *University of Toronto and Y.Y.* (Case No. 1055, January 13, 2020); the *University of Toronto and W.L.J.* (Case No. 815, January 19, 2016)

- (2) The Student is guilty of one count of knowingly using or possessing an unauthorized aid or aids or obtaining unauthorized assistance in any academic examination or term test or in connection with any other form of academic work, contrary to section B.I.1(b) of the *Code*.
- (3) The following sanctions shall be imposed on the Student:
- a. That the Student receive a final grade of zero in PHY100H5S in Winter 2024;
 - b. That the student receive a suspension from the University for a period of three years from the date of the Order (i.e. December 4, 2025);
 - c. That a notation of the sanction on the Student's academic record and transcript for a period of four years from the date of this Order; and
- (4) That this case shall be reported to the Provost for publication of a notice of the decision of the University Tribunal and the sanctions imposed, with the Student's name withheld.

DATED at Toronto, this 23rd day of January 2026.

Original signed by:

Amy Block, Chair
On behalf of the Panel