
MOS 3362A Section – 001, 002, 003

Introduction to Taxation in Canada

Fall 2018

Course Outline

1. Course Information:

1.1 Class Location and Time:

Section	Time	Day/Location	Day/Location
001	9:30 am – 11:30 am	Mondays: SSC 3014	Wednesdays: FNB 2220
002	11:30 am – 1:30 pm	Mondays: SSC 3014	Wednesdays: FNB 2220
003	6:30 pm – 8:30 pm	Mondays: UCC 66	Wednesdays: UCC 66

1.2 Contact Information:

Instructor: Ruth Ann Strickland

Office: SSC 4307

Office Hours: Tuesdays 1:00 – 3:00 pm

Email: rstrickl@uwo.ca

DAN Department of Management and Organizational Studies strives at all times to provide accessibility to all faculty, staff, students and visitors in a way that respects the dignity and independence of people with disabilities. Please contact the course instructor if you require material in an alternate format or if you require any other arrangements to make this course more accessible to you. You may also wish to contact Services for Students with Disabilities (SSD) at 519-661-2147 for any specific question regarding an accommodation.

More information about "Accessibility at Western" is available at: <http://accessibility.uwo.ca>

2. Calendar Description

2.1 Course Description:

An overview of the Income Tax Act (Canada) and its effect on business decisions. Covers both personal and corporate taxation including different sources of income, deductions and credits that are allowed under the Act. The course includes coverage of the Goods and Services Tax system.

3 lecture hours, 0.5 course

Antirequisite(s): [Business Administration 4479A/B](#).

Prerequisite(s): [MOS 3360A/B](#) and enrolment in 3rd or 4th year of BMOS.

2.2 Senate Regulations

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.”

This regulation is in regards to the COURSES required. Students not in BMOS are permitted to enroll in up to 1.0 MOS courses, per the Academic Timetable.

3. Textbook

Byrd, Clarence and Chen, Ida. Byrd and Chen's Canadian Tax Principles 2018-2019 Edition. Pearson Education Canada, Toronto. ISBN: 9780135320723. This text comes bundled with Volume I, Volume II, a Study Guide, and access to MyLab, which is required for this course. You MUST have the 2018-2019 edition of this text.

4. Course Objectives and Format

4.1 Course objectives

To introduce students to personal and corporate federal income tax in a Canadian setting. Students will gain an understanding of the underlying objectives and principles of income taxation.

Regardless of career objectives, all students will have to deal with taxation in their lives. The task of this course is to ensure a thorough understanding of specific areas of the Canadian income tax system so that relevant information is considered in personal and corporate tax planning and in making business decisions. Students will become competent in analyzing, interpreting, and applying Canadian income tax regulations

4.2 Course format

Class-Time: Class time will consist of discussion, problem solving, and group work. Please come prepared for class by reviewing slides and completing assigned material prior to class.

Solutions: Official solutions to the assignment problems taken up in-class will be made available on OWL after the relevant material is covered by all sections.

Assignment and Examinations: The assignment and the examinations will test the student's comprehension of both the technical and conceptual aspects of the course.

HOW TO DO WELL IN THIS COURSE:

This is not a class for sitting back and watching. You have to be willing to do tax in order to understand tax. I will be explaining new material and working through problems. You are expected to be actively engaged in this process. You will not merely copy down solutions; you will determine solutions to problems during class. Therefore, it is necessary to work through the assigned material before coming to class. There will be additional problems to help you become more competent with the material. This will often involve collaborating with other students.

Please keep these things in mind:

- 1) Come to class, every class.
- 2) Work through the Chapter PPT before class, doing the Practice Exercises from the textbook as you go along. When doing the exercises, do not look at the solutions first. Please allow yourself to benefit from the process of making mistakes. After you complete an exercise, check the Study Guide to see how you did, and make a note of anything that was confusing. Make sure that you understand the solution before moving on.
- 3) Complete the Self-Study Problems for hand in at the beginning of the class for which they are due.

- 4) Stay up to date with the material; *you can't afford to fall behind.*
- 5) Do as many extra problems as you possibly can find time for. The online supplemental material provides further practice in problem solving. The detailed solutions for the self-study problems can be found in the Study Guide.

Final Thoughts

This is not a course to register in if you are seeking an easy credit. For many students, this course is a difficult one. Part of this difficulty stems from the challenging subject matter, but the biggest difficulty comes from failing to devote enough effort to working with the material. Tax requires that you practice working with concepts over and over and over. You are unlikely to learn by merely watching someone else do tax problems. My number one hint is: PRACTICE. That is also my number two and number three hint: PRACTICE, PRACTICE, PRACTICE.

These observations have a number of implications for you and me. First, you will have to spend many hours during class and after class working on the course material. During class, ask questions whenever they arise and continue asking until you are satisfied that you understand the explanations. This class contains a lot of new terminology and concepts, so ask for clarification or examples when needed. After class, review both your class notes and the suggested solutions to the assigned problems to improve your understanding. It is absolutely essential that you keep up with the assigned readings and problems.

In exchange for your efforts, you can expect the same from me. I will come to each class with an organized outline for the day's topics. I will answer your questions or guide you on how to find the answers. I can be approached by email, during and after class, or during office hours. I will provide timely feedback on how well you understand the material.

5. Evaluation

- 10% Quiz: Friday, September 28, 5:00 to 6:30 pm
- 20% Mid-term Exam: Friday, November 9, 5:00 to 8:00 pm
- 20% Assignment: Friday, December 7, not later than 9:30 am (hard copy and electronic copy)
- 35% Final Exam: Date and Time to be Announced by Registrar
- 15% Participation
- 100% Total

5.1 Quiz and Exam Information = 65% of Grade

Exams are problem based and may include multiple choice questions. Exams are **closed book examinations. Dictionaries are NOT allowed into the examinations.**

CALCULATORS:

Only non-programmable calculators will be allowed into the exams. If you are unsure, please ask your professor to check your calculator.

Electronic devices of any kind (including pagers, cell phones, smart watches and calculators) are NOT permitted at exams.

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 in the instructor's office.

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course. There are no exceptions to this. Extra assignments to improve grades **will NOT** be allowed. Students **MUST PASS** the final exam in order to pass the course.

Exams may be scored using the program Scan Exam which examines the answer sheets for unusual coincidences in the pattern of answers given which may be indicative and used as supporting evidence of cheating.

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.

5.2 Tax Assignment = 20% of Grade

There is one hand-in assignment for this course. The assignment will require you to research tax issues and develop an opinion on the appropriate treatment of a variety of situations for tax purposes. You will be required to submit your explanation of what you believe to be appropriate treatment for any issues described. Research materials you may use might include the *Income Tax Act*, the textbook, and other CRA publications such as Folios, Information Circulars, and other tax related publications.

You may complete the assignment on your own or as part of a group. Groups may consist of up to 4 students. Only students that attend class regularly may complete the assignment as part of a group. Groups must submit one assignment for all members. A hard copy of the assignment must be submitted by the due date and time. Also, a copy of the assignment must be uploaded to OWL by the due date and time. Peer reviews will be required for all students that work in groups. These reviews are due at the same time as the assignment.

Beware of using material provided by other students or sources without proper referencing. This is considered cheating. **Plagiarism is a serious academic offence that can result in a penalty as severe as expulsion from the University.** Whenever you take an idea or a passage from another author, you must acknowledge the reference by using quotation marks where appropriate, and by proper referencing such as footnotes and citations. You are required to submit your assignment through Turn-It-In, software that is designed to check for plagiarism.

Any late assignments will have up to 20% deducted from the assignment mark for each part of a 24-hour period that the assignment is late, regardless of the reason. Please see further details about deadlines and submission requirements on our course OWL site.

5.3 Class Participation = 15% of Grade

15% of your course grade will be based on your contribution to class discussion, participation in class activities, and weekly hand-in problems. Participation marks can make a significant difference in achieving your goal for your final course grade. Please see the participation rubric that is posted on our course OWL site.

You are expected to arrive on time for all classes, and to be prepared to work on tax concepts and problems. Much of our class time will be conversational. I will direct conversations about new material and the problems we are covering. You are also expected to complete homework problems before class, and to work on tax problems during class.

I will evaluate participation for each student after each class, taking into consideration both quantity and quality. Quality is more important than quantity. Participation marks are not "easy" marks. They are awarded for making class better by contributing to discussions and participating in class activities.

It is not anticipated that we will encounter any problems with poor preparation for class, disruptive behaviour, or frequent lateness or absences, however, should you choose to behave in any of these ways, it will lead to a negative impact on your participation mark. Please let me know if there is a class where you may arrive late, have to leave early, or need to be absent from class for university sanctioned reasons.

6. Lecture and Examination Schedule

See Schedule posted on the course OWL site.

7. Student Responsibilities

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: if you miss a lecture, please make arrangements with another student to obtain notes on what was covered in class.

7.1 Respect

Please act respectfully towards the classroom, the Professor 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 Professor. 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 the instructor.

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

No Recording of Classes

Students are not permitted to record any portion of any class, audio or video, without the prior specific permission of the professor. Students are not permitted to possess or distribute copies of in-class materials or PowerPoint slides. These are the intellectual property of the instructor and unauthorized use or possession of these materials constitutes plagiarism and is an academic offence.

7.2

8. Exam Policies

- Bring student identification to exams
- Nothing is to be on/at one's desk during an exam other than a pencil, an eraser, a calculator, and the individual's student card
- Do not wear baseball caps to exams
- Do not bring music players, cell phones, beepers, or other electronic devices to exams
- To ensure fairness to all students, questions will not be answered during exams.

9. E-mail Policies

The following policies apply to all emails between students and the Professor. Please respect the fact that the Professor 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 the Professor. The Professor 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 Professor teaches different courses and sections and cannot properly respond to questions if she does not know which course or section you are enrolled in.

9.3 Acceptable Emails

- questions about the course content or materials
- requests 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

It is expected that students will attend all classes. If a class must be missed for approved reasons, please 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 outlines for information regarding attendance requirements and make sure you are not missing a test or exam. Cover any readings and arrange to borrow any missed lectures notes from a classmate.

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 are no extra assignments available for extra credit or to "make up" for a course component that was missed or performed poorly.

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

13.1 Illness

The University recognizes that a student's ability to meet his/her academic responsibilities may, on occasion, be impaired by medical illness. Illness may be acute (short term), or it may be chronic (long term), or chronic with acute episodes. The University further recognizes that medical situations are deeply personal and respects the need for privacy and confidentiality in these matters. However, in order to ensure fairness and consistency for all students, academic accommodation for work representing 10% or more of the student's overall grade in the course shall be granted only in those cases where there is documentation supplied (see below for process) indicating that the student was seriously affected by illness and could not reasonably be expected to meet his/her academic responsibilities.

Documentation shall be submitted, as soon as possible, to the appropriate Dean's office (the Office of the Dean of the student's Faculty of registration/home Faculty) together with a request for relief specifying the nature of the accommodation being requested. These documents will be retained in the student's file, and will be held in confidence in accordance with the University's Official Student Record Information Privacy Policy

http://www.uwo.ca/univsec/pdf/academic_policies/general/privacy.pdf

Once the petition and supporting documents have been received and assessed, appropriate academic accommodation shall be determined by the Dean's Office in consultation with the student's instructor(s). Academic accommodation may include extension of deadlines, waiver of attendance requirements for classes/labs/tutorials, arranging Special Exams or Incompletes, re-weighting course requirements, or granting late withdrawals without academic penalty.

Academic accommodation shall be granted only where the documentation indicates that the onset, duration and severity of the illness are such that the student could not reasonably be expected to complete his/her academic responsibilities. (Note: it will not be sufficient to provide documentation indicating simply that the student was seen for a medical reason or was ill.)

A form to be completed by off-campus physicians is available at:

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

Whenever possible, students who require academic accommodation should provide notification and documentation in advance of due dates, examinations, etc. Students must follow up with their professors and their Academic Counselling office in a timely manner.

In the case of a final examination in the course, the student must arrange for a Special Examination or Incomplete through their Dean's office, for which you will be required to provide acceptable documentation.

If you feel that you have a medical or personal problem that is interfering with your work, you should contact your instructor and the Faculty Academic Counselling Office as soon as possible. Problems may then be documented and possible arrangements to assist you can be discussed at the time of occurrence rather than on a retroactive basis. In general, retroactive requests for grade revisions on medical or compassionate grounds will not be considered.

13.2 Make Up Examinations

The student must write a make-up exam if the regularly scheduled exam is missed for reasons for which adequate documentation is accepted by the Academic Counseling office. Make-up exams will be different than the regularly scheduled exam.

14. University Policy on Cheating and Academic Misconduct

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. Students found cheating will receive a zero (0%) on that exam. 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. 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.

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.

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

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 Undergraduate Chair: Student Affairs of the Department of Management and Organizational Studies.
3. If the response of the Undergraduate Chair is considered unsatisfactory to the student, he/she may then appeal to the Dean 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 Ombudsperson's Office.

16. Support Services

16.1 Support Services

The Registrar's office can be accessed for Student Support Services 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/>

Student Development Services can be reached at: <http://www.sdc.uwo.ca/>

Students who are in emotional/mental distress should refer to Mental Health@Western
http://www.health.uwo.ca/mental_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.

17. Other Issues

17.1 Grade Policy

The DAN Department has a grade policy which states that for courses in the 3000-3999 range, the class average must fall between 70% and 77% for all sections of a course taught by the same instructor. In very exceptional circumstances only, class averages outside this range may be approved by the Undergraduate Chair or Chair. Class averages are not grounds for appeal.

17.2 Senate Policy

For The University of Western Ontario Senate Regulations, please see the Handbook of Academic and Scholarship Policy at: http://www.uwo.ca/univsec/academic_policies/index.html