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# MOS 3362a Section – 001, 002, 003

## Introduction to Taxation in Canada

### Fall/Winter 2019

### Course Outline

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#### 1. Course Information:

##### 1.1 Class Location and Time:

Section	Days	Start Time	End Time	Location
001	Monday/Wednesday	9:30 AM	11:30 AM	SSC 3006
002	Monday/Wednesday	11:30 AM	1:30 PM	SSC 3006
003	Monday/Wednesday	6:30 PM	8:30 PM	UCC 66

##### 1.2 Contact Information:

Instructor: Ruth Ann Strickland

Office: SSC 4407

Office Hours: Tuesdays / Thursdays 1:30 – 2:30 PM

Email: [rstrickl@uwo.ca](mailto:rstrickl@uwo.ca)

DAN Department of Management & 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.

4 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 2019-2020 Edition. Pearson Education Canada, Toronto. ISBN: 9780135762547. This text comes bundled with Volume I, Volume II, a Study Guide, and access to MyLab, which is required for this course. You may purchase either a hard copy bundle of books or the e-text. The hard copy bundle comes with all of the e-text materials.

You **MUST** have the 2019-2020 edition of this text. You will use MyLab weekly to access Weekly Hand-In Problems. You will need access to textbook material (either e-text or hard copy) in class on Wednesdays.

PLEASE NOTE: You will use this same set of books for MOS 4462 if you take it in the winter of 2020. In MOS 3362 we will use Volume 1 and part of Volume 2 – along with the Study Guide. In MOS 4462 you will finish using Volume 2 – along with the Study Guide.

## 4. Course 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.

### 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 will consist of discussion, individual problem solving, and group work. Please come prepared for class by reviewing slides and completing assigned material prior to class.

Most Mondays: We will discuss the chapter material and complete independent in-class problems.

Most Wednesdays: We will discuss more about the chapter, if needed, and work in groups on in-class problems. For this class, you **MUST HAVE** access to the textbook, either hard copy or MyLab.

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

The tax 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 (on OWL) before Monday's 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. 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 supplemental material from MyLab 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.

## **5. Evaluation**

In-Class Quiz – Wednesday, September 18 - Chapter 1 & 2 = 5%

Mid-Term Exam – Friday, October 25 – 6:00 PM - Chapters 3, 4, 5, 6, 7, 21 = 35%

Final Exam - (during examination period scheduled by the Registrar) = 35%

Tax Assignment – due Thursday, December 5 – 9:30 AM = 15%

Professionalism, Monday Pop-Up Questions, Wednesday Hand-Ins = 10%

Total = 100%

The DAN Department has a grade policy which states that for courses in the 3000 - 4000 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.

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. Tests will not be reweighted.

Students **MUST PASS** the final exam to pass the course.

### **5.1 Exam Information**

Exams are problem based and may include multiple choice, short answer, and long answer problems. Exams are **closed book**. **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 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.

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**

There is one Tax 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 Professionalism**

Professionalism reflects your behaviour in and toward class. You are expected to arrive on time and to be fully engaged in the class during the class session. This means not working on other material, surfing the net, texting, or other distracting behaviours. You are expected to participate in class discussions by asking and answering relevant questions. Professionalism also includes being prepared for class, answering pop-up questions during class, and handing in self-study materials that are completed in a professional manner (legible, complete, accurate, etc.)

## 6. Lecture and Examination Schedule

A detailed course schedule is posted on the course OWL site.

## 7. Student Responsibilities

For 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. Therefore, if you miss a lecture, you should try to obtain this material from another student.

### 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.

### 7.2 No Recording of Classes

Students are not permitted to record any portion of a class, audio or video, or to take pictures of any work done during class including material presented on the classroom screen.

### 7.3 Copyright Notice

Lectures and course materials, including power point presentations, outlines, and similar materials, are protected by copyright. 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 my written consent.

## 8. Exam Policies

- Bring student identification to exams.
- Nothing is to be on/at one's desk during an exam except a pencil, an eraser, and the individual's student card.
- Do not wear baseball caps to exams.
- Do not bring music players, cell phones, or any other electronic devices to 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 he does 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

It is expected that students will attend all classes.

## 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 the missed lecture material from another student.

## 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.

# 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

For details on University Policy and student responsibilities go to:

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/Academic\\_Consideration\\_for\\_absences.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/Academic_Consideration_for_absences.pdf)

Students who experience an extenuating circumstance (illness, injury, or other extenuating circumstance) sufficiently significant to temporarily render them unable to meet academic requirements may submit a request for academic consideration through the following routes:

- i. Submitting a Self-Reported Absence form provided that the conditions for submission are met (maximum of 2 from September to April, valid for 48 hours or less, on course work worth less than or equal to 30%); or
- ii. For medical absences, submitting a Student Medical Certificate (SMC) : [https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/medicalform.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf) signed by a licensed medical or mental health practitioner in order to be eligible for Academic Consideration; or
- iii. For non-medical absences, submitting appropriate documentation (e.g., obituary, police report, accident report, court order, etc.) to Academic Counselling in order to be eligible for academic consideration. Students are encouraged to contact their Academic Counselling unit to clarify what documentation is appropriate.

Students seeking academic consideration:

- are advised to **consider carefully the implications** of postponing tests or midterm exams or delaying handing in work;
- are encouraged to make appropriate decisions based on their specific circumstances, recognizing that minor ailments (upset stomach) or upsets (argument with a friend) are not an appropriate basis for a self-reported absence;
- **must communicate with their instructors no later than 24 hours** after the end of the period covered by either the self-reported absence or SMC, or immediately upon their return following a documented absence.

### 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 received by the instructor (this documentation must be supplied by the [Academic Counseling office](#)).

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

If a student is unable to meet the scheduled make-up as agreed, then the student is responsible for obtaining new accommodations from Academic Counselling, and seeking a new make-up date with the instructor within a reasonable time frame.

## 14. University Policy on Cheating and Academic Misconduct

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.

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).

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.

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/](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.