

Fall/ 2023 Course Syllabus

MOS 3362A Section – 200, 201, 202 Introduction to Taxation in Canada

Course Mode: Blended

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1. Course Information:

1.1 Course Description:

(insert description from Course Calendar: An overview of the Income Tax Act (Canada) and its effect on taxation for individuals. Covers different sources of personal income, deductions and credits that are allowed under the Act.

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

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

1.2 Accessibility:

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.

Contact Academic Support & Engagement at <http://academicsupport.uwo.ca/> for information about Western's Accessible Education.

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

1.3 Land Acknowledgement:

We acknowledge that Western University is located on the traditional lands of the Anishinaabek, Haudenosaunee, Lūnaapéewak and Attawandaron peoples, on lands connected with the London Township and Sombra Treaties of 1796 and the Dish with One Spoon Covenant Wampum.

With this, we respect the longstanding relationships that Indigenous Nations have to this land, as they are the original caretakers. We acknowledge historical and ongoing injustices that Indigenous Peoples (e.g. First Nations, Métis and Inuit) endure in Canada, and we accept responsibility as a public institution to contribute toward revealing and correcting miseducation as well as renewing respectful relationships with Indigenous communities through our teaching, research and community service.

<https://indigenous.uwo.ca/initiatives/docs/indigenous-land-acknowledgment.pdf>

1.4 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 regard to the PREREQUISITE COURSES required.

Students not in BMOS are permitted to enroll in up to 1.0 MOS courses, per the Academic Timetable. The requirement that states you must be in BMOS is lifted during registration on the priority lift dates as noted in the [Timetable](#).

2. Course Materials

Byrd & Chen’s Canadian Tax Principles - 2023-2024 Edition. Donell, Gary. Pearson Canada.

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

PRINTED: ISBN 9780138177287. Includes access to MyLab and e-text.

E-TEXT: ISBN 9780138199722 / CEB_CODEID=48735. Includes MyLab.

Because tax rates and policies change every year, YOU MUST HAVE THE 2023-2024 EDITION.

PLEASE NOTE: You will use the same set of books for MOS 4462 if taken in the winter term (January – April 2024). In MOS 3362 you will use all of Volume 1 and part of Volume 2, along with the Study Guide. In MOS 4462 you will finish Volume 2 and will continue to use the Study Guide.

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

3. 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.

3.1 Course objectives

The objective of this course is for students to gain an understanding of the underlying principles of Canadian federal income tax for individuals. 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 Act so that relevant information is considered in personal tax planning and in making business decisions. Students will become competent in analyzing, interpreting, and applying Canadian income tax laws and regulations. By the end of this course, students will be able to calculate income tax payable for a family.

3.2 Course format

This is a blended course. It is part asynchronous and part synchronous. The course calendar classifies it as a 4-hour-per-week course.

The technical course concepts are taught through recorded video lectures that are posted on OWL each week. This allows students to learn in the comfort of their own environment, and at times that work best for them. It also allows students to listen again as often as needed in order to learn course concepts. Recorded lectures are approximately 1 to 1.5 hours per week in total.

RECORDED LECTURES MUST BE WATCHED BEFORE COMING TO CLASS ON WEDNESDAYS.

Wednesday class sessions are 2 hours (well, 1.45 hours so that they finish on time for everyone to get to their next class). During class, we will work on problems together and will apply concepts that were taught in the recorded lectures. This is not a class for sitting back and watching. You are expected to be actively working on problems during this class. That is the best way to learn.

After class students should continue to do as many exercises and problems as they can until they feel confident with the course material.

The chapters in MOS 3362 build on one another. Concepts learned in one chapter are used in problems in subsequent chapters. The end goal is to complete complex tax calculations for a family of individuals.

All course material, including recorded lectures and course notes, are the personal intellectual property of the instructor and are not to be copied in any manner whatsoever. They have been created solely for the use of students in MOS 3362 at Western University in the winter term of 2022. Sharing with anyone (including, but not limited to, tutors and other websites) is an academic offense.

This course has a NO PHOTOS / NO RECORDING policy. Students are not permitted to take pictures, screenshots, or videos of recorded lectures or of work done during in-person classes. You are expected to make your own notes. Official solutions to the assigned problems will be made available on OWL at the end of each week.

How to Succeed:

1. Watch the recorded lecture(s) BEFORE class each week.
2. Complete the chapter Exercises, following examples in the textbook as needed.
3. Come to class on Wednesdays prepared to work on Assignment Problems together.
4. After class, complete as many Self-Study Problems and additional Assignment Problems as you can. No two tax questions are alike. You will learn most, and remember best, by doing problems.

4. Learning Outcomes

This is a difficult course for many students. Part of the difficulty is that the material is new for many students, and it can be quite technical. Yet tax is also one of the most pervasive skills for an accountant to understand, and there are excellent career opportunities for those who decide to pursue tax in their professional life. There are a lot of interesting topics in tax, many of which can be applied to student's own lives as well as their families and friends.

By taking this course, students will:

- Develop an understanding of the objectives and the structure of the Canadian tax system as it relates to determination of income tax for an individual.
- Apply the procedures and administrative requirements imposed by the Canadian Income Tax Act.
- Use provided information to recognize the four different types of income as well as other income and expenses and apply the relevant rules to determine net and taxable income for an individual.
- Identify situations in which a described transaction may be subject to special rules and apply the relevant rules to determine net and taxable income for an individual.
- Integrate provided information about the tax situation of an individual or family group to provide tax planning suggestions and calculate income taxes payable.
- Analyze data from multiple sources in preparing income tax calculations.

This course covers the Tax Competencies required by CPA. You will be expected to know and to be able to apply the material from this course if you pursue post-graduate CPA studies, including Western's Graduate Diploma in Accounting (G-Dip) program.

Students should also focus on developing the CPA Enabling Competencies:

1. Acting Ethically and Demonstrating Professional Values
2. Leading
3. Collaborating
4. Managing Self
5. Adding Value
6. Solving Problems and Making Decisions
7. Communicating

5. Evaluation

In-Class Class Professionalism	10%
Tax Assignment	10%
Midterm 1	20%
Midterm 2	25%
Cumulative Final Exam – 4 hours -	35%

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course.

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

Students must pass at least one mid-term test to write the final exam and must pass the cumulative final exam to pass the course. Students that do not pass the final exam will receive a grade of 45%.

There are no exceptions to this policy. Extra assignments to improve grades **will NOT** be permitted. Tests will not be reweighted.

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

Cheating will not be tolerated, and regardless of the reason will result in a grade of zero for the assessment. It will also be reported as an academic offense on the student's academic record.

The use of generative artificial intelligence tools or apps, including tools like ChatGPT and other AI writing or coding assistants, is prohibited for graded material in this course,

The DAN Department has a grade policy which states that for courses in the 3000 - 4000 range, the class average must fall between 72% and 78% 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.

TESTS: ALL TESTS ARE HELD IN PERSON and are closed book.

Tests for this course primarily include tax schedules and short answer questions but may also include multiple-choice questions. Formats taught in class must be used. Students are responsible for all assigned sections of the textbook as well as any other assigned readings and course materials. Please check the Weekly Schedule for the assigned material.

Students are given a choice of writing tests by hand with paper exam booklets OR with their computer using Excel along with OWL and ProctorTrack. Students that wish to use Excel must notify the course instructor ahead of time and must complete ProctorTrack onboarding at least one week before the first mid-term test.

By choosing to use your computer for tests, you are consenting to the use of ProctorTrack and acknowledge that you will be required to provide personal information (including some biometric data) and the session will be recorded. You will have to have a reliable device that meets the technical requirements for this service. More information about ProctorTrack, including technical requirements, is available on Western's Remote Proctoring website at: <https://remoteproctoring.uwo.ca>.

All students are expected to complete their tests independently. Use of study aides of any kind during a test will result in a grade of zero for the test.

Non-programmable calculators are permitted. No other electronic devices are permitted, including but not limited to smart watches and phones. Dictionaries are not permitted.

- Have student ID available at the exam.
- Nothing is to be on/at one's desk during an exam except a pencil, an eraser, and the individual's student ID card
- For students writing with Excel, you will need to bring your computer. Please make sure that it is fully charged. Only the material provided through ProctorTrack / Tests & Quizzes on OWL may be opened on the computer. No other browsers or programs may be open while an exam is in progress. This will be carefully monitored, and any violations will be reported as an academic offense.
- Do not bring or wear smart watches, music players, cell phones, beepers, or other electronic devices to exams.

Mid-Term 1: Chapters 1, 2, 3, 4, and Data Analytics – 20% of grade. Students that miss this test must have approval from academic counselling. If approved, additional questions, time, and weight will be added to the second mid-term test. In this case, the second mid-term MUST BE written at the regularly scheduled time since it includes the make-up.

Mid-Term 2: Chapters 5, 6, 7, 8 – 25% of grade: Students that miss this test will require approval from academic counselling to write a make-up test.

Cumulative Final Exam: Chapters 3 through 11 – 35% of grade: Students that miss this test will require approval from academic counselling to write a make-up test.

Make-Up Tests: The date and time for make-up tests will be set by the professor AFTER the regularly scheduled test has been completed. The date and time are not negotiable. Make-up tests will cover the same chapters as the original test and will be the same length of time as the original test but may use different formats and may have a different number of questions.

Students that miss both the regularly scheduled test and the make-up test will require additional approval from academic counselling. With approval the student may be offered the opportunity to write the missed test the next time the course is offered – which is in the winter term of 2024. Please be aware of any implications of this for your course progression, as writing next term may mean delaying MOS 4462. It may also reduce the number of courses you are permitted to take during the winter term.

TAX ASSIGNMENT = 10% of grade

This assignment requires the use of Excel to analyze the transactions of a taxpayer and to determine the amount of income tax payable. Each student is expected to work independently on the assignment. The use of tutors or other individuals is not permitted and is considered an academic offense. This will result in a grade of zero for the assignment. Student assignments will be evaluated by software designed to detect collaboration or use of other types of assistance, including AI. It is expected that each student's answers will be unique and will reflect their own best understanding of the course material. Assignments that are done well, and done independently, will help students prepare for the final exam.

WEEKLY IN-CLASS PROFESSIONALISM = 10% of grade

Students are expected to attend all Wednesday class sessions, and to act in a professional manner that is respectful toward the instructor and other students. Class participation and engagement is an integral part of the learning experience in this course. Therefore, it is expected that every student will be prepared for each class and will be a willing participant in the discussions. Voluntary class participation is expected; however, students that do not volunteer answers may still be called upon to

answer questions related to assigned material. For classes to run smoothly it is essential that all students are fully prepared for every class. Some classwork will be done in small groups. Some of the in-class work will be submitted on the course OWL site.

Professionalism grades will be based on the following rubric and will be based on the best 11 out of 12 weeks. The lowest week will be dropped. If more than one week is missed for a valid reason that is genuinely outside the control of the student, the weight of the participation mark for that class will be transferred to the final exam.

- 0 – Student was late for class, did not attend class, or attended class but worked on other things during class. Minimal engagement. Did not demonstrate professionalism.
- 1 – attended on time, worked on assigned in-class problems, and demonstrated professionalism throughout class session - but did not ask or answer any questions. Submitted any in-class work that was requested.
- 2 – In addition to 1, the student asked and/or answered questions. Worked effectively in groups when group work was assigned.
- 3 – In addition to 1 and 2, the student contributed to class discussion throughout the class session. Added considerable value.

Students are expected to:

- Arrive to class on time and remain in class for the full duration of the class.
- Use electronic devices (ie. laptop, tablet, etc.) for class purposes ONLY.
- Not access or use phones or email during class session.
- Contribute to making the class session better for everyone by words and actions.

Professionalism marks can make a significant difference in achieving your goal for your final course grade. Professionalism marks must be earned, they are given for simply showing up.

6. Lecture and Examination Schedule

A Weekly Schedule is posted on OWL.

7. Student Responsibilities

Students should familiarize themselves with Western University Senate Regulations, please see: http://www.uwo.ca/univsec/academic_policies/index.html.

Material covered in lectures will not always be the same as material covered in the textbook. These two sources should be viewed as complimentary and not redundant. As such, students who want to do well in this course are **strongly encouraged** to attend lectures on a regular basis. Please note that the instructor will not be providing copies of lectures notes or overheads of material completed during class. Therefore, if you miss a lecture, please obtain this material from another student.

7.1 Respect

Please act respectfully towards the classroom, the instructor and other 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 to the instructor. If other students are distracting your attention from the material, please ask them to be quiet. If you feel uncomfortable doing this (or if the problem persists), please see your instructor.

Late arrivals are also distracting. Please 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, without the prior written permission of the instructor.

7.3 Copyright Notice

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

8. Exam Policies

All exams are held in person.

- Have student identification ready.
- Nothing is to be on/at your desk during an exam except a pencil, an eraser, and your student card.
- If using Excel, you will also need your computer.
- No other browsers or programs may be open while an exam is in progress.
- Do not bring or wear smart watches, music players, cell phones, beepers, or other electronic devices to exams

9. E-mail Policies

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

9.1 UWO.CA Email Addresses Only

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

9.2 Subject Line Must Include Course and Section Number

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

9.3 Acceptable Emails

- questions about the course content or materials
- asking to set up an appointment to ask questions or to 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 what material is 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 Wednesday classes. The instructor does not provide access to lecture notes of material completed during class. Students are encouraged to obtain missed lecture notes from another 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 the 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. These criteria are based on actual achievement and not on how hard a student has tried.

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

12. Posting of Grades

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

13. University Policy Regarding Illness, Absence and Accommodation

13.1 Illness

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

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

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

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

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

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

13.2 Accessible Education

Students with disabilities work with Accessible Education (formerly SSD) which provides recommendations for accommodation based on medical documentation or psychological and cognitive testing. The accommodation policy can be found here:

[https://www.uwo.ca/univsec/pdf/academic_policies/appeals/Academic Accommodation_disabilities.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/Academic_Accommodation_disabilities.pdf)

Students needing access to Accessible Education should register here:

http://academicsupport.uwo.ca/accessible_education/index.html

13.3 Religious Accommodation

Students should consult the University's list of recognized religious holidays, and should give reasonable notice in writing, prior to the holiday, to the Instructor and an Academic Counsellor if their course requirements will be affected by a religious observance. Additional information is given in the [Western Multicultural Calendar](#).

13.4 Make Up Examinations

A student must write a make-up exam if any scheduled exam is missed for reasons for which adequate documentation is supplied to the instructor by the [Academic Counseling office](#).

The date and time of the make-up examination will be determined by the instructor after the regular exam has been written. Students that miss the make-up will require additional approval from Academic Counseling. With approval, the opportunity may be given to write the test the next time the course is offered. If the student is still unable to write the test, the course will need to be retaken at another time.

14. University Policy on Cheating and Academic Misconduct

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

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

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

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

The use of AI (such as ChatGPT) is not permitted in this course. All academic material that is submitted for grades must be created independently by the student. Use of any other form of assistance in completing course material, including tutors, will be reported as an Academic Offense and will result in a grade of zero (0%) for the assessment.

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.

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 of the Department of Management and Organizational Studies.
3. If the response of the Undergraduate Chair is considered unsatisfactory to the student, they 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 Office of the Ombudsperson.

16. Support Services

16.1 Support Services

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

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

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

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

16.2 Academic Concerns.

If you are in academic difficulty, it is strongly recommended that you see your academic counsellor.