

## MOS 3362a

### Introduction to Taxation in Canada

### Course Outline: Sections 002 and 003 / Fall 2016

#### 1. Course Information:

##### 1.1 Class Location and Time:

Section	Instructor	Day	Time	Location
002	Ruth Ann Strickland – rstrickl@uwo.ca	Wednesday	11:30 - 1:30	UCC-54
		Friday	12:30 - 2:30	
003	Jaclyn Cairns Jcairns7@uwo.ca	Tuesday	6:30 - 8:30	SSC-3026
		Thursday	6:30 - 8:30	

##### 1.2 Contact Information:

Instructor: See Above

Office: See instructor

Office Hours: See instructor

Email: See Above

Website Address: <http://owl.uwo.ca/portal>

DAN 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 519-661-2111 ext 82147 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. Includes coverage of the Goods and Services Tax system.

##### **4 lecture hours, 0.5 course**

Antirequisite(s): Business Administration 4479A/B

Prerequisite(s): MOS3360A/B and enrollment in 3<sup>rd</sup> or 4<sup>th</sup> 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."

### 3. Textbook

- 3.1 Byrd, Clarence and Chen, Ida.; Byrd and Chen's Canadian Tax Principles 2016-2017 Edition, Pearson Education Canada. Toronto.
- 3.2 Study Guide for the above 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

Lecture, assignments and review

### 5. Evaluation:

Requirements:	Percentage of Course Grade
Mid-term Test 1 (Saturday, October 1, 2016, 10:00 AM - 11:30 AM)	15%
Mid-term Test 2 (Saturday, November 5, 2016, 10:00 AM - 12:30 AM)	20%
Assignment (Due Friday, December 2, 2016)	15%
Final Examination (Date: December 10-21, TBA, 3 hours)	35%
Participation – in class	15%

Students are **REQUIRED TO COMPLETE ALL WRITTEN COMPONENTS** of this course. There are no exceptions to this. Extra assignments to improve grades **will NOT** be allowed. *Also, you must pass the final exam to pass 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 teaching new material by working through problems, and 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. Some of the in-class problems are listed on the course outline. Some are not. 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, no exceptions.
- 2) Read the PowerPoint slides before each class. Use the textbook when you need more detail than the PowerPoint slides contain. [It's actually well-written and rather interesting...]
- 3) Do the Practice Exercises from the text book as you go through the PowerPoint slides. 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 correct solution before moving on.

- 4) Attempt the Assignment Problems before the class in which they will be discussed.
- 5) Stay up to date with the material; *you can't afford to fall behind.*
- 6) Do as many extra problems as you possibly can find time for.

**Important:** This is not a course to take for easy credit. It is extremely challenging, and there is an incredible amount of information for you to learn and to remember. No two problems look alike. Just watching me do tax problems in class won't help you do tax problems on your own.

My number one hint is: Practice. That is also my number two and three hint.

## **PRACTICE PRACTICE PRACTICE**

**EXAM FORMAT:** *You must complete all written components in order to pass the course.*

**ALSO:** *You must pass the final exam to pass the course.*

Mid-term tests and the final exam may consist of a combination of multiple choice questions and problems, similar to problems assigned from the textbook.

**Mid-term test 1** will be 1.5 hours (90 minutes). You will be given rate sheets, and you may bring **one** page of notes that are hand written by yourself. This sheet is may not be larger than 8.5" x 11", and may be double sided.

**Mid-term test 2** will be 2.5 hours (150 minutes). You will be given rate sheets, and you may bring **two** pages of notes that are hand written by yourself. These sheets may not be larger than 8.5" x 11", and may be double sided.

**Final exam** will be 3 hours (180 minutes). You will be given rate sheets, and you may bring **two** pages of notes that are hand written by yourself. These sheets may not be larger than 8.5" x 11", and may be double sided.

**Note sheets must be personally created by you.** This means that material from another source must go through your eyes, into your brain, and then be transferred onto the page by hand writing it. The pages cannot be photocopied from some other source. Typed note sheets will be taken away at the exam. Under no circumstances can you use notes prepared by another student.

Should there be any concerns about your note sheets during an exam, they will be taken away from you.

No other items will be permitted at your desk in the examination room. This includes dictionaries, cell phones, PDA's, CD players, iPod's, etc. These rules will be strictly enforced as it is my responsibility to do everything possible to prevent cheating on examinations. Baseball caps and hats may not be worn during exams. **PHONES MAY NOT BE TURNED ON AT ANY TIME IN THE EXAM ROOM.**

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

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.

**Tax Assignment:** *You must complete all written components in order to pass the course.*

There will be one hand-in assignment required for this course. The distribution and due dates are listed in the lecture schedule that is posted on OWL. 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. The assignment will also require you to complete personal tax calculations for a family. 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, other CRA publications such as Folios, Information Circulars, and other tax related publications.

It is fine for you to work with another student or group (of up to 4 students in total) to complete the assignment. Groups must consist of students who have the same instructor. Groups may submit one

assignment for all members. If agreement cannot be reached on the tax treatment of some items then some group members may wish to submit an individual assignment. In this case, please indicate the names of all people consulted in completing the assignment.

Beware of working in groups and using material provided by other students without proper referencing – this will be considered cheating if it is detected. **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 your debt by using quotation marks where appropriate, and by proper referencing such as footnotes and citations. Western has software available to check for plagiarism, and you may be required to submit your work in electronic form so that it can be checked by this software.

## **PARTICIPATION**

15% of your course grade will be based on your weekly class participation. It is expected that students will attend all classes and will arrive on time and ready to work. Much of our class time will be conversational. I will direct conversations about new material, the problems we are covering, and review of previously presented material. You are also expected to work on tax problems during class, some of which will be checked by the professor at the end of class or will be handed in for marking.

Participation will be evaluated for 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.

The following scale is used to grade participation. Please note: attendance does not equal participation.

- 0 - (0%) - did not attend, and it is not an excused absence.
- 0 - (0%) - attended, but spent the class period working on other things. Did not participate in class activities.
- 1 - (25%) - attended, participated in class activities, worked on in-class problems, but did not ask or answer any questions during class discussions.
- 2 - (50%) - attended, participated in class activities, completed in-class problems, answered some questions during class discussions.
- 3 - (75%) - attended, participated in class activities, completed in-class problems, answered questions throughout class discussions. Assignment problems were done before class. Preparation for class was apparent.
- 4 - (100%) - attended, participated in class activities, completed in-class problems, answered questions throughout class discussions. Assignment problems were done before class. Preparation for class was apparent. Went beyond just answering homework questions. Explained difficult concepts. Added considerable value.

## **6. University Policy Regarding Illness**

### **6.1 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](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](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.

## 6.2 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).

## 6.3 Attendance

It is expected that students will attend all classes. The professor does not provide access to lecture notes. Students are encouraged to obtain missed lecture notes from a fellow student.

## 7. University Policy on Cheating and Academic Misconduct

Cheating on exams will not be tolerated; students are referred to the university policy on scholastic offenses (see section 9.0 below). 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, and (519) 661-3573.

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.

## 8. Procedures For Appealing Academic Evaluations

In the first instance, all appeals of a grade must be made to the course instructor (informal consultation). If the student is not satisfied with the decision of the course instructor, a written appeal must be sent to the Assistant Program Director or Designate of the BMOS program. If the response of the Assistant Director 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. 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.

## 9. 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 that the instructor will not be providing copies of lectures notes or overheads. Therefore, if you miss a lecture, you should try to obtain this material from another student.

In this class, some students may be unaware that their private discussions are distracting to other people. If you feel that students are distracting your attention from the material, then you should ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), then please see the instructor. In addition, please avoid engaging in private discussions with other students during the lectures.

To avoid unnecessary distractions, please arrive to each class on time.

## 10. Support Services

### 10.1 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.

## 11. Other Issues

### 11.1 Grade Policy

The DAN Program 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.

## 11.2 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.

## 11.3 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.

## 11.4 Academic Concerns.

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

## 11.5 Important Dates:

September 16: Last day to add a full course or first term half course on campus and Distance Studies.

October 10: Thanksgiving Holiday. All offices closed.

October 27 – 28: Fall Study Break

November 5: Last day to drop a first term half course without penalty.

December 7: Classes end

December 8 – 9: Study Days

December 10 -21: Examination Period

December 22: First term ends

Other Information

- 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](http://www.uwo.ca/univsec/academic_policies/index.html)

## 12. 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. Non-acceptable emails will receive a reply saying only "Please see Email Policies on the course outline".

### 12.1 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.).

### 12.2 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.

### 12.3 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

### 12.4 Non-Acceptable 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