

## MOS 3362A Introduction to Taxation in Canada

### Course Outline: Section – 003 / Fall, 2012

#### 1. Course Information:

##### 1.1. Class Location and Time:

Section	Instructor	Day	Time	Location
003	Paul Jarvis	Tuesday	6:00 - 8:00	UCC 63
		Thursday	6:00 - 8:00	

##### 1.2. Instructor: Paul Jarvis

**Office:** Social Science Room 4434

**Office Hours:** Friday 11am, or by appointment

**Phone:** 519-472-1455

**Email:** tjarvi@uwo.ca

**Website Address:** <https://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.** 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**

- 2.2. Antirequisite(s):** Business Administration 4479A/B

- 2.3. Prerequisite(s):** MOS3360A/B and enrollment in 3<sup>rd</sup> or 4<sup>th</sup> year of BMOS

- 2.4.** 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 2012-2013 Edition, Pearson Education Canada. Toronto.
- 3.2.** Study Guide for the above text.

#### 4. Evaluation

In-class Test (October 9, 2012)	10%
Mid-term Examination (Friday, Nov 2, 2012, 4:30-7:30 PM)	20%
Assignment (Due Wed., Dec. 5, 2012, 2 PM)	20%
Final Examination (Date: December 8-19, TBA)	30%
Weekly multiple choice quizzes in WebCT	10%
Participation – in class	<u>10%</u>
	<u>100%</u>

**You must complete the assignment and ALL tests/exams to pass the course.**

**HOW TO DO WELL IN THIS COURSE:**

- 1) Come to class every class, no exceptions.
- 2) Prepare all the practice problems before the class in which they will be taken up
- 3) When preparing the practice problems, do not look at the answer first. Learning involves making mistakes and then correcting them. Please allow yourself to benefit from the process of making mistakes.
- 4) Read the Powerpoint slides before each lecture. Use the textbook when you need more detail than the Powerpoint slides contain.
- 5) Do the practice Exercises in the text book.
- 6) Stay up to date with the material, you can't afford to fall behind.
- 7) 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 remember. No two problems look alike. **You have to be willing to do tax in order to understand tax.** Watching me do tax problems in class might be fun (but probably isn't), however, it 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**

**5. Test and Exams**

The exams will consist of a combination of multiple choice questions and problems, similar to problems assigned in the textbook. You will be permitted to bring writing materials, a calculator and 2 sheets of notes (8.5" x 11" pages, double sided). **Note sheets must be 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 (typed note sheets will be taken away at the exam). It cannot be photocopied from some other source. Under no circumstances can you use notes prepared by another student. Should there be any concerns about your cheat sheet during an exam, it 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.

**You must complete the assignment and ALL tests/exams to pass the course.**

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.

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.

**6. Weekly Multiple Choice Quizzes**

For ten weeks of the course, there will be a multiple choice quiz consisting of 10 questions. These questions will be randomly assigned from a larger pool of questions. The results will be electronically scored and assessed. The quiz will be available for a two week window and once you begin the quiz, you will have 1 hour to complete it. The quizzes are scheduled so that you have time to complete them after the chapter has been covered in class. There will not be a quiz for Chapters 12 and 21. Your mark on the this portion of the course will be based on the results from the best 8 out of the 10 unit quizzes.

The dates that each quiz will be available, and the quiz content is listed below:

Available dates	Content
Sept 14 – 28	Chapters 1 and 2
Sept 28 – Oct 12	Chapter 3
Oct 5 – Oct 19	Chapter 4
Oct 12 – Oct 26	Chapter 5
Oct 19 – Nov 2	Chapter 6
Oct 26 – Nov 9	Chapter 7
Nov 2 – Nov 16	Chapter 8
Nov 9 – Nov 23	Chapter 9
Nov 16 – Nov 30	Chapter 10
Nov 23 – Dec 7	Chapter 11

## 7. Assignments

There will be one hand in assignment required for this course. **You must complete the assignment and ALL tests/exams to pass the course.** The distribution and due dates are listed in the table above. 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 Interpretation Bulletins and 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.

## 8. Participation

- 10% of your final grade will be a result of your contribution to class discussion.
- It is expected that you will arrive on time, and be ready to work when you arrive.
- I will evaluate your participation efforts after each class, taking into consideration both the quality of your participation and the quantity.
- Quality is more important than quantity.
- 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, you will experience a negative impact on your participation mark.
- I appreciate it very much when students advise me that they will be late, have to leave early, or will be absent from class.
- The main objective of contributing to class discussion is not to be evaluated, but rather to learn, and to assist other members of the class (including the instructor) to learn.
- The following might assist you in deciding on how you will contribute to the class:
  - 9 to 10 out of 10 – Excellent contribution**
    - Consistent contribution to class discussions
    - Contributions indicated preparation for class by pre reading and thinking about assigned material, and making an initial attempt at assigned problems
    - Frequently explains difficult points or concepts
    - Positive direction demonstrated consistently
  - 7 to 8 out of 10 – Good contribution**
    - Consistent contribution to class discussions
    - Contributions indicated preparation for class by pre reading assigned material
    - Often demonstrates the capability to explain difficult points or concepts
    - Positive direction demonstrated consistently
  - 6 out of 10 – Fair contribution**
    - Contributed to class discussions
    - Contributions indicated preparation for class
    - Positive direction demonstrated most of the time
  - 4 to 5 out of 10 – Poor contribution**
    - Contributed to class discussions infrequently
    - Contributions give little indication of preparation for class
    - Did not aid in developing a positive classroom atmosphere
  - less than 4 out of 10 – Unsatisfactory contribution**
    - Rarely contributed to class discussions
    - Gave no indication of preparation for class
    - Actively inhibited or impeded the course of class discussions

PLEASE NOTE: **Participation marks must be earned.** They are not negotiable, however it is important that you understand why you get the mark that you do, so I am always available to discuss matters like this, and I will provide feedback on how you are doing at least once during the term. If you wish to have more frequent feedback, please let me know.

## 9. Lecture and Examination Schedule to be given out in class

Generally, practice problems will be taken up in the class following the class in which they are assigned. I will post solutions on OWL after they are taken up in class. It is helpful to your preparation for class if you look at the problems and think about what you need to know and clarify in the class that they are assigned above. This will make it easier for you to prepare your solutions over the time between assignments and take up of questions.

Also, please note that the answers to the Exercises and Self Study Problems throughout the text are in the Study Guide provided with the text book. These exercises serve as additional work that you can complete to ensure you understand the material in the chapter, and to prepare for tests.

## 10. University Policy Regarding Illness

### 10.1. 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/handbook/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://counselling.ssc.uwo.ca/forms/medicalNote.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.

### 10.2. Make Up Examinations

**10.2.1.** 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).

## 11. University Policy on Cheating and Academic Misconduct

**11.1.** 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 251 University Community Centre, (519) 661-3573.

**11.2.** 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.

**11.3.** 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.

## 12. Procedures For Appealing Academic Evaluations

**12.1.** 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.

## 13. Student Responsibilities

**13.1.** 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.

## 14. Support Services

### 14.1. 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/>.

**14.2.** Students who are in emotional/mental distress should refer to Mental Health@Western <http://www.uwo.ca/uwocom/mentalhealth/> for a complete list of options about how to obtain help."

## 15. Other Issues

### 15.1. 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 75% 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 Assistant Director or Director. Class averages are not grounds for appeal.

### 15.2. 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.

**15.3. 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.

**15.4. Academic Concerns.**

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

**15.5. Important Dates:**

September 6, 2012 Fall Term classes begin.

September 14, 2012 Last day to add a full course or a first-term half course

October 8, 2012 Thanksgiving Holiday

November 5, 2012 Last day to drop a first-term half course without academic penalty

November 30, 2012 Last day to drop a full course without academic penalty

December 5, 2012 Fall Session classes end

December 6, 7, 2012 Study Days

December 8-19 Mid-year examination period

**16. Other Information**

- 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, beepers, or other electronic devices to exams

**For The University of Western Ontario Senate Regulations, please see the Handbook of Academic and Scholarship Policy at: <http://www.uwo.ca/univsec/handbook/>**