1. Course Information:

1.1 Class Location and Time:

<table>
<thead>
<tr>
<th>Section</th>
<th>Day</th>
<th>Start Time</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>Wednesday</td>
<td>9:30 am EST</td>
<td>online</td>
</tr>
<tr>
<td>002</td>
<td>Wednesday</td>
<td>11:30 am EST</td>
<td>online</td>
</tr>
</tbody>
</table>

MANDATORY ONLINE CLASS MEETINGS WILL BE HELD ON THE FOLLOWING WEDNESDAYS: January 13, January 27, March 10, and April 7. Other mandatory meetings may be added if necessary due to unexpected circumstances. Non-mandatory meetings will be offered throughout the term to discuss various components of the course material.

1.2 Contact Information

Instructor: Ruth Ann Strickland
Office Hours: Appointments are available during Wednesday class time slots. Must be prescheduled.
Email: 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.

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 regard 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

This text comes with Volume I, Volume II, a Study Guide, and access to MyLab. You may purchase either a hard copy bundle of the books or the e-text. You are required to have MyLab for important study resources, however no assignments will be submitted through MyLab.

PLEASE NOTE: You will use the same set of books for MOS 4462 if you take it in the fall term of 2021. In MOS 3362 you will use Volume 1 and part of Volume 2, along with the Study Guide. In MOS 4462 you will finish Volume 2, along with 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/

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
The objective of this course is for students to gain an understanding of the underlying principles of personal Canadian federal income tax. 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 tax planning and in making business decisions. Students will become competent in analyzing, interpreting, and applying Canadian income tax regulations.

4.2 Course format
This course will be taught primarily in an asynchronous format, with some synchronous components. Weekly lesson material will be posted on OWL. Students are required to have a stable high-speed internet connection, a webcam and microphone, a scanner or scanning app, and a quiet place to take part in synchronous aspects of the course.

5. Learning Outcomes
By taking this course, students will:
- Develop an understanding of the objectives and structure of the Canadian tax system as it relates to determination of income tax for an individual and for the Harmonized Sales Tax.
- 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 rule 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 taxes payable.
- Apply the GST/HST regulations to determine the administrative requirements for a registrant and calculate tax owing.
6. Evaluation

MidTerm Test #1 – Friday, February 5 at 6:00 pm  
MidTerm Test #2 – Friday, March 12 at 6:00 pm  
Final Exam – In April - date and time to be determined by Registrar  
Tax Assignment – Due Thursday, April 8, 9:30 a.m.  

Total  

Students are REQUIRED TO COMPLETE ALL COMPONENTS of this course and MUST PASS THE FINAL EXAM in order to pass the course. There are no exceptions to this. Extra assignments to improve grades will NOT be permitted. Tests will not be reweighted.

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.

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.

Examinations: The tests for this course may have a blend of multiple-choice, short calculation, and written response questions. Students are responsible for all assigned sections of the textbook. The test will be closed-book and will be proctored by Zoom and/or electronic software. (See Section 8 of this document.)

Tax Assignment: An end-of-term Tax Assignment will be completed as a review of the course material. The assignment may be completed on your own or as part of a group. Groups may have up to 4 persons, and must be registered on OWL prior to the release of the Assignment.

Weekly 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 the recorded sessions 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 carefully study all course material.

7.1 Copyright Notice

Course materials, including recorded presentations, outlines, class lecture notes, PowerPoint slides, and similar materials, are protected by copyright. You may not reproduce (or allow others to reproduce), post, or distribute ANY course materials in any manner whatsoever.

8. Exam Policies

Tests and examinations in this course will be proctored using Zoom, and may also use a remote proctoring service such as Proctortrack. By taking this course, you are consenting to the use of electronic testing software, and you acknowledge that you will be required to provide personal information (including some biometric data) and the session will be recorded. More information about remote proctoring service is available in the Online Proctoring Guidelines at the following link:

Completion of this course will require you to have a reliable internet connection and a device that meets the technical requirements for this service. Information about the technical requirements are available at the following link:

https://www.proctortrack.com/tech-requirements/.

9. **E-mail Policies**

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

9.1 **UWO.CA Email Addresses Only**

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

9.2 **Subject Line Must Include Course and Section Number**

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

9.3 **Acceptable Emails**

- questions about the course content or materials
- 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**

10.1 **Short Absences.**

There is no make-up for the weekly hand-in problems, however, your grade will be based on your best 11 out of 12 submissions.

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 will not be posted on OWL and will 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

The current Illness Policy is available here (subject to change):
https://dan.uwo.ca/undergraduate/course_information/IllnessPolicy.pdf

13.2 Make Up Examinations
Students must notify the professor as soon as they realize that there may be a reason for missing a regularly scheduled test. Documentation must be provided to academic counselling. Students must write a make-up exam if academic counselling provides approval based on documentation provided.

If the Quiz is missed for any reason, additional time and questions will be added to the Mid-term Test. The format of the make-up questions may be different than the questions in the original Quiz.

If the Mid-Term Test is missed, and academic counselling provides approval, a make-up test will be provided in late November. The format of the make-up questions may be different than the questions in the original Mid-Term Test.

If the Final Exam is missed, and academic counselling provides approval, a make-up mid-term will be offered on at the end of the Final Exam period. The format of the make-up questions may be different than the questions in the original Final Exam.

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.

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/your-services/
Student Development Services can be reached at: http://www.sdc.uwo.ca/
Students who are in emotional/mental distress should refer to Health and Wellness at Western University: 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.