1. Course Information:

1.1 Class Location and Time: This is a blended course.

200 – 9:30 am to 11:30 am: Mondays – Online with Zoom; Wednesdays – in person in SSC 3010
201 – 11:30 am to 1:30 pm: Mondays – Online with Zoom; Wednesdays – in person in SSC 3010

Course Description:

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. Also includes coverage of the Goods and Services Tax (GST/HST).

Antirequisite(s): Business Administration 4479A/B

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

Extra Information: 4 lecture hours

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. 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

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 COURSES required.
**Students not in BMOS are permitted to enroll in up to 1.0 MOS courses,** per the Academic Timetable.

2. Course Materials


HARD COPY with E-TEXT and MYLAB: ISBN 9780137457601

E-TEXT with MYLAB: ISBN 9780137377893 (UWO Bookstore: CEB_CODEID=36975)

You may purchase either option, however you **MUST HAVE** the 2021-2022 Edition, and you **MUST HAVE** MyLab. With this purchase you will receive Volume 1, Volume 2, and a Study Guide.

NOTE: You will use the same set of books for MOS 4462 if taken in the winter or fall of 2022. In MOS 3362 you will use Volume 1 and part of Volume 2, along with the Study Guide. In MOS 4462 you will use the rest of Volume 2, along with the Study Guide.

For this course you will also use the Income Tax Act, which is available at no cost through the course OWL site or the Federal Government’s Justice Laws site.

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 and the federal goods and services tax (GST/HST). 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. Students will become also become competent in analyzing, interpreting, and applying GST/HST laws and regulations.

This course is approved by CPA Ontario to meet the prerequisite course requirement for admission into the CPA Professional Education Program (PEP). It 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 G-Dip program.

This course is also designed to enable students to become competent with 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

3.2 Course format
This is a blended course. On Mondays, tax concepts will be taught using synchronous Zoom classes. Some short practice problems may be included. For these sessions, student webcams must be turned on. On Wednesdays, there will be further in-class discussion of these concepts, along with practice problems designed to better understand and to apply the concepts. For Wednesdays, students MUST HAVE access to the textbook, either hard copy or e-text. You will be expected to participate and to solve tax problems during class. This may include group work. Please come to class prepared to be engaged in working and learning. During all classes you are expected to be professional, respectful, and ready to be engaged in working and learning.

The course OWL site is set up with weekly lessons broken down into modules. The textbook has exercises and end-of-chapter problems that will assist you in working through each chapter. Solutions to the exercises are in the Study Guide. Solutions to the assigned end-of-chapter problems will be made available on OWL at the end of each week. Self-study problems are available on MyLab with solutions in the Study Guide. Homework problems are in MyLab.

Tax assignments and examinations will test your comprehension of both the technical and conceptual aspects of the course.

How to do well in this course
This is a heavy and challenging course. Part of the challenge is that there are a lot of details to learn, and another part of the challenge is that much of what you learn will be new. On the other hand, Intro to Tax is a very interesting and relevant course. You will learn many tax policies that relate to individual tax requirements in Canada. You may be able to apply what you learn to your own situation and to that of your friends and family.

This is not a class for sitting back and watching. No two tax problems are alike. You have to be willing to do tax in order to understand tax. You cannot merely copy down and memorize solutions; you will need to understand relevant tax procedures so that you can pick from a variety of options in solving problems. Therefore, it is necessary to work through as many exercises and self-study problems as possible.

Students that do best are those that attempt to answer problems before looking at the solutions. This helps train your brain to read problems carefully and pick out relevant details and develops skills that are invaluable when it comes to answering exam questions.

Weekly Study Plan
1. Attend the Monday Zoom classes. Ask questions and make notes to follow up about any concepts that you need to review before Wednesday’s class.
2. Work through the weekly modules on OWL, completing the textbook exercises and the self-study problems as you go along. This should be completed before Wednesday’s class.
3. Attend the Wednesday in-person classes. Be prepared to practice problems and to answer questions. Depending on university health policies, you may work in small groups.
4. Review material after class, paying particular attention to anything that requires extra practice.
5. Submit the weekly MyLab Homework Problem(s).
6. Start working on the next week’s material.
7. Stay up to date with the material; you can’t afford to fall behind.

4. Learning Outcomes
By taking this course, students will:
- Develop an understanding of the objectives and structure of the Income Tax Act as it relates to determination of income tax obligations for individuals.
- 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 taxes payable.
- Understand types of information systems used in tax compliance.
- Analyze data from multiple sources in preparing income tax calculations. Examine the integrity of the data.
- Develop an understanding of the objectives and structure of the Excise Tax Act as it relates to determination of GST/HST obligations for registrants and calculations of GST/HST owing.

5. Evaluation

<table>
<thead>
<tr>
<th>Component</th>
<th>Date</th>
<th>% of Course Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>MyLab Homework Problems</td>
<td>See Weekly Schedule</td>
<td>10%</td>
</tr>
<tr>
<td>Assignment 1</td>
<td>Due on October 1, at 9:00 a.m.</td>
<td>10%</td>
</tr>
<tr>
<td>Assignment 2</td>
<td>Due on December 3, 9:00 a.m.</td>
<td>10%</td>
</tr>
<tr>
<td>Mid-Term Exam</td>
<td>Friday, October 22, 6:00 – 9:00 pm</td>
<td>32%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>During Final Exam Period</td>
<td>38%</td>
</tr>
</tbody>
</table>

5.1 Weekly MyLab Homework Problems – Due Weekly on Mondays not later than 9:00 a.m.

The weekly MyLab Homework Problems are an integral part of the learning process for this course, and are intended to reinforce course material. They are due by 9:00 am on Monday mornings. Please do not wait until the last minute to submit your MyLab assignment, as late assignments will not be accepted for any reason, including issues related to technology.

Registration with MyLab is required to complete these problems. Refer to the course OWL site for further details about registration.

5.2 Assignment 1 – Due on Friday, October 1, at 9:00 a.m.

This Assignment covers topics from Chapters 1, 2, and 21. It will give you the opportunity to apply concepts learned in these chapters and to demonstrate your understanding of foundational material before moving on to additional chapters. For this Assignment you will be required to use Power BI for data analysis. Further details will be posted on OWL.

5.3 Assignment 2 – Due on Friday, December 3, at 9:00 a.m.

This Assignment covers material from throughout the course, and requires the use of Excel to evaluate data integrity and compliance issues for a taxpayer. Further details will be posted on OWL.
5.4 Midterm Exam – Friday, October 22, 6:00 pm AND Final Exam – Date to be determined by Registrar

The Midterm Exam covers Chapters 1 through 6, and 21.

The Final Exam covers Chapters 3 through 11.

Students that have not submitted the weekly MyLab Homework Problems and the Tax Assignments will not be permitted to write the exams for this course, and will not qualify for a make-up test.

Students that have completed all other course requirements and miss the mid-term exam for reasons that are approved by Academic Counselling will have the weight of the mid-term added to the final exam, along with additional time and questions. This test will include Chapters 1, 2, and 21. The format may not be the same as the original mid-term test.

Bring to exams your student ID card, pens or pencils, and a non-programmable calculator.

Dictionaries are NOT permitted for exams. Electronic devices of all kinds (including cell phones, smart watches and calculators) are NOT permitted at exams. Having an electronic device on your person (including in your pocket) during an exam is considered an academic offence, whether or not it is used. Having a cell phone in your possession during an exam, whether or not it is turned on, will result in an automatic grade of zero for that exam. These rules will be strictly enforced as it is our responsibility to do everything possible to prevent cheating on exams.

Students are responsible for material covered in the lectures, assigned chapters, and assigned problems. Exams will not be returned to students but may be reviewed by contacting your Instructor.

Students are REQUIRED TO COMPLETE ALL COMPONENTS of this course to receive a passing grade. There are no exceptions to this. Extra assignments to improve grades will NOT be permitted. Grades will not be adjusted on the basis of need. Tests will not be reweighted. It is important to monitor your performance in the course. Remember: You are responsible for your grades in this course.

Students MUST PASS the final exam to pass 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.

6. Lecture and Examination Schedule
See Weekly Schedule on the course OWL site.

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 as redundant. As such, students who want to do well in this course are strongly encouraged to attend lectures on a regular basis. If you miss a lecture, it is your responsibility to obtain any missed 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.

If you bring something into the classroom, please take it out with you. This includes empty
beverage containers and snack materials.

Private in-class discussions are distracting to students and to 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.

7.3 **Copyright Notice**
Lectures and course materials, including power point presentations, outlines, and similar materials,
are protected by copyright. You may take notes and make copies of course materials for your own
educational use. 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, a calculator, and your
  student ID card
- Do not wear baseball caps, hats, or sweatshirt hoods to exams
- Do not bring 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 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

IN-PERSON: It is expected that students will attend all Zoom and in-person classes. The professor does not provide access to lecture notes. Students are encouraged to obtain missed lecture notes from a fellow student.

10.1 Short Absences.
If you miss a class due to minor illness or other problems, 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. 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 and assignment 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 the Academic Consideration for Student Absences (including accommodation, illness and self-reported absences (SRAs)), go to:
https://www.uwo.ca/univsec/pdf/academic_policies/appeals/accommodation_illness.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
In the event of approval from Academic Counselling for a missed mid-term exam, the weight of the mid-term exam will be moved to the final exam resulting in a final exam worth 70% of the course grade. Additional time and additional questions will be added to this final exam. The format may not be the same as the original assessment.
In the event of approval from Academic Counselling for a missed final exam, a make-up final exam will be arranged. The format of the make-up exam may not be the same as the original assessment.

Students that miss the regularly scheduled test and the make-up test may appeal to Academic Counselling for further permission to write the missed test the next time the course is offered. Please be aware that this may impact graduation and/or progression to other courses for which this course is a prerequisite.

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 Office of the Ombudsperson.

16. Support Services
16.1 Support Services
The Registrar’s office provides you with 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/your-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.