



Fall/Winter 2021 Course Syllabus

MOS 3362B Section – 200 and 201 Introduction to Taxation in Canada Winter 2022

Course Mode: Blended

Instructor: Ruth Ann Strickland

Office: SSC 4407

Office Hours: by appointment

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1. Course Information:

- 1.1 Class Location and Time: This is a blended course. It is part synchronous and part asynchronous.

Section 200: M/W - 9:30 am to 11:20 am

Section 201: M/W - 11:30 am to 1:20 pm

Mondays:

Recorded lectures will be provided each week that introduce the new topic(s) for the week. Each student is responsible for working through the recorded lectures before Wednesday's class. It is recommended that the Monday scheduled time be used for this.

Wednesdays:

Classes will be held on Zoom (or in-person in SSC 3010 if/when permitted). These classes will be used to apply the material from the recorded lectures by working through problems together. It is important that you have reviewed the recorded lectures BEFORE Wednesday's classes so that you will understand the work that is being done.

1.2 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) at Main campus: [Business Administration 4479A/B](#).

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

Extra Information: 4 lecture hours

Course Weight: **0.50**

1.3 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>

1.4 Land Acknowledgement:

We acknowledge that Western University is located on the traditional lands of the Anishinaabek, Haudenosaunee, Lūnaapēewak 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>

1.5 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

Donell, Gary. Byrd & Chen's Canadian Tax Principles - 2021-2022 Edition. Pearson Canada, Toronto. ISBN: 9780137377428. YOU MUST HAVE THE 2021-2022 EDITION.

This text comes with Volume I, Volume II, and a Study Guide. You may purchase either a hard copy bundle of the books or the e-text. MyLab is not required, however it does have many helpful resources that may assist with the study of taxation in Canada.

PLEASE NOTE: You will use the same set of books for MOS 4462 if taken in the fall term of 2022. 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 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 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.

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

3.2 Course format

This is a blended course. This means that it is part synchronous and part asynchronous.

This is also a flipped class. This means that the technical course concepts will be covered through the use of video lectures that will be posted on OWL each week. Time in synchronous class sessions will be spent working on problems together and clarifying any topics that may need additional explanation.

Video lectures have been chosen for this course to enable students to go back and listen as often as needed in order to learn the course concepts. It is recommended that you use the Monday time slot to work through the lectures.

Lecture videos are the personal property of the instructor and are not to be copied in any manner whatsoever. They are 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 considered an academic offense.

Zoom (or in-person classes if/when permitted) will be held on Wednesdays. During Wednesday classes, problems will be worked on together to apply and gain a deeper understanding of the course material. Zoom classes will be recorded by the instructor for the purpose of evaluation only. For privacy purposes, they will not be posted on OWL.

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

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.

Each week, you will need to be dedicated to working through End-of-Chapter and Self-Study Problems. The best way to learn tax is by doing tax. Use the textbook as a resource to help understand and to review additional examples as needed. Self-Study Problems are available on the course OWL site. The solutions are in the Study Guide. Solutions to End-of-Chapter problems will be posted on OWL at the end of each week.

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 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.
- Analyze data from multiple sources in preparing income tax calculations.

5. Evaluation

Data Analytics Problems – Due Jan 31 and April 8	6%
Weekly Self-Study Hand-In Problems	8%
Midterm 1 – Friday, February 4, 3:00 pm	18%
Midterm 2 – Friday, March 11, 3:00 pm	31%
Cumulative Final Exam – date to be determined by registrar	<u>37%</u>
Total	100%

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

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.

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.

Data Analytics Problems – 6% of grade:

- Data Analytics Problem 1 – Due Monday, January 31 at 9:00 a.m.
- Data Analytics Problem 2 – Due Friday, April 8 at 9:00 a.m.

The first problem requires the use of Power BI. The second assignment requires the use of Excel.

These assignments are included in this course to help fulfil the CPA requirement for students to understand the role of data analytics in tax. CPA also requires the use of Power BI.

Weekly Hand-In Problems – 8% of grade: Self-Study problems are found on the course OWL site under the Course Content tab. Each week a problem or set of problems is to be completed by hand and uploaded through the Assignment tab on OWL by 9:00 am. on Mondays. These problems may not be copied or typed. Students are expected to complete problems without looking at the solution, and then compare their answer to the solution in the Study Guide. The copy that is uploaded to OWL must be a copy that shows the student's original work and corrections that were made. If an SRA is used for these problems, the revised due date is the next Wednesday at 9:00 am. The problems will be graded as:

- 0 – not done, or simply copied from the Study Guide and not done independently, the wrong problem was done, or the problem was not completed before the deadline. No problems will be accepted after the deadline
- 1 – partially completed or overly brief, lack of details that would indicate independent completion
- 2 – fully completed in good format, showing calculations and any corrections that were required – or an explanation if none were needed.

Tests: Tests for this course will be conducted in person if permitted by Western University. If not, they will be conducted using ProctorTrack. Tests may include a blend of multiple-choice, tax schedules, and written response questions. Students are responsible for all assigned sections of the textbook as well as any other assigned readings and course materials.

- Mid-Term 1: Chapters 1, 2, and 21 – 18% of grade. Students that miss this test must either use an SRA or have approval from academic counselling. If approved, additional questions, time, and weight will be added to the mid-term test. In this case, the second mid-term **MUST BE** written at the regularly schedule time, since it includes a make-up.
- Mid-Term 2: Chapters 3, 4, 5, 6, 7 – 31% 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 – 37% of grade: Students that miss this test will require approval from academic counselling to write a make-up test. Students **MUST PASS** this exam to pass the course.
- Make-Up Tests: The date and time for make-up tests will be set by the professor **AFTER** the regularly schedule test has been completed. The date and time are not negotiable. Make-up tests will cover the same chapters as the original test, but may not use the same format or the same 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 fall term of 2022. Please be aware of any implications of this for your course progression, as this course is a prerequisite for MOS 4462.

6. Lecture and Examination Schedule

See Weekly Schedule that is posted on OWL.

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. If you miss a lecture, please arrange with another student to obtain any material that may have been missed.

6.1 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.

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

Late arrivals are also distracting. Please try to arrive on time for classes.

If you bring something into the classroom, please take it out with you. Do not leave anything on your desk at the end of class.

6.2 No Recording of Classes

Students are not permitted to record any portion of a class, audio or video.

6.3 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.

7. Exam Policies

All exams are in-person on campus at Western University, unless the University makes a decision that all exams must be on line. In that event, all tests will use ProctorTrack

- All exams are closed book.
- No electronic devices may be on your person during exams. This includes tablets, cell phones, smart watches, pagers, and programmable calculators.
- Only non-programmable calculators may be used for exams. Calculators must be taken out of their sleeves, and sleeves must be kept away from the desk area.
- Dictionaries are not permitted for exams.
- Bring student identification to exams.
- Nothing is to be on/at one's desk during an exam except a pencil/pen, an eraser, and the individual's student card.
- No hats or hoodies of any kind may be worn during exams.

8. 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".

8.1 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.).

8.2 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.

8.3 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

8.4 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

9. Attendance

It is expected that students will attend all classes.

9.1 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.

9.2 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.

10. 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.

11. 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.

12. University Policy Regarding Illness

12.1 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

12.2 Make Up Examinations

The student must write a make-up exam if a regularly scheduled exam is missed for reasons that are approved by Academic Counselling.

The date and time of the make-up exam will be set by the instructor, who will communicate the date to the student. The date and time are not negotiable.

If a scheduled make-up exam is missed, it is the student’s responsibility to obtain additional accommodation from Academic Counselling. The student will receive an SPC for their final course grade and will be granted to the missed test the next time the course is offered.

13. 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.

14. 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.

15. Support Services

15.1 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.

15.2 Academic Concerns.

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