



Western

DAN Department of Management
& Organizational Studies

Faculty of
Social Science

Fall 2024 Course Syllabus

MOS 4462A: Section – 001 **ADVANCED ISSUES IN CANADIAN TAXATION** **Course Mode: In-Person**

Instructor: Sumeet Khullar, CPA-CA, EMBA

Office: Social Sciences Centre Room 4424 (SSC 4424)

Office Hours: Monday - 9:00 a.m. to 10:00 a.m. (must be reserved online)

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1. Course Information:

1.1 Class Location and Time:

In-Person

Social Sciences Centre, Room 3006 (SSC3006)

Thursday: 1:30 p.m. – 4:30 p.m.

See Brightspace Classroom Site for details.

1.2 Course Description:

This course deepens students' understanding of the Income Tax Act (Canada) and its effect on business decisions. Analysis consists of complex taxation issues at the personal and corporate level as well as a variety of complex issues such as rollovers, estate planning and the taxation of trusts and international taxation.

Antirequisite(s): None

Prerequisite(s): MOS 3362A/B and enrolment in 4th year of BMOS.

Unless you have either the requisites for this course or written special permission from your Dean's Designate (DAN Management Advisors) to enroll in it, you may 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.

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.

Contact Academic Support & Engagement at <http://academicsupport.uwo.ca/> for information about Western's Accessible Education.

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, 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>

1.5 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 PREREQUISITE COURSES required.

2. Course Materials

Byrd & Chen’s Canadian Tax Principles - 2023-2024 Edition. Donell, Gary. Pearson Canada.

This text comes in a bundle with 3 books: Volume I, Volume II, and a Study Guide. You may purchase either a hard copy bundle of the books or the e-text.

PRINTED: ISBN 9780138177287. Includes access to MyLab and e-text.

E-TEXT: ISBN 9780138199722 / CEB_CODEID=48735. Includes MyLab.

NOTE: Our course uses the **2023-2024 edition**.

PLEASE NOTE: The same set of books was used in MOS 3362 if taken in the winter term (Jan – Apr 2024). In MOS4462 you will finish Volume 2 and will 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-knotiaca.proxy1.lib.uwo.ca/>

Online Version of Income Tax Act available through Western Libraries.

All course material will be posted to OWL: <https://westernu.brightspace.com/>

Students are responsible for checking the course OWL site (<https://westernu.brightspace.com/>) regularly for news and updates. This is the primary method by which information will be disseminated to all students in the class.

If students need assistance with the course OWL site, they can seek support on the [OWL Brightspace Help](#) page. Alternatively, they can contact the Western Technology Services Helpdesk. They can be contacted by phone at 519-661-3800 or ext. 83800.

Technical Requirements

Students are required to bring a personal laptop to each class and for exams. Laptops must be able to connect to the internet and have a functioning webcam. Students are required to have Microsoft Word, Microsoft Excel, and a web browser (Chrome).

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

To learn and practice advanced concepts in Canadian Income Tax and gain familiarity with the Income Tax Act.

3.2 Course format

Lectures: Scheduled class sessions will include lecture material that focuses on the clarification of core concepts and topic discussions as well as group/individual work based upon textbook questions assigned on the course calendar and additional questions provided by the instructor.

This course has a NO PHOTOS / NO RECORDING policy. Students are **not** permitted to take pictures, screenshots, or videos of recorded lectures or of work done during in-person classes. You are expected to make your own notes.

Course Materials: Students are not permitted to copy or distribute any course materials, solutions or video lecture material provided on OWL. Solutions to *Assignment Problems* will be made available on OWL after topic material is covered in class by all sections.

Assignments and Examinations: Assignments and examinations will test a students' comprehension of both the technical and conceptual aspects of the course.

How to Succeed: Success in taxation requires students to allocate significant time in reading and comprehending the textbook and attempting assigned exercises and problems. Performing well in this course means completing problems and reviewing answers to check understanding.

4. Learning Outcomes

Building upon the knowledge and skills of Introduction to Taxation in Canada (MOS3362A/B), students who successfully complete Advanced Issues in Canadian Taxation (MOS4462A/B) will be able to:

- Assemble and properly arrange complex and diverse financial information and accurately calculate net income, taxable income, and federal income tax payable for corporations, trusts and taxpayers involved in partnerships.
- Identify opportunities to minimize tax consequences of financial transactions involving corporations and their shareholders and generate multiple solutions.
- Develop a solution to a tax planning scenario to minimize the tax consequences by balancing short and long-term taxpayer objectives and communicate their recommendations in a professional format.

5. Evaluation

In-class Participation Assignment (Weekly) - 10%

Assignment 1 (Individual) - Due: October 1, 2024 at 5pm - 15%

Assignment 2 (Group) - Due: November 26, 2024 at 5pm - 10%

Mid-term Exam - October 24, 2024 (3.5 hours) - 30%

Final Examination - (during examination period scheduled by the Registrar) (3.5 hours) - 35%

Total: 100%

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.

5.1 In-class Participation Assignment (Weekly) (10% of overall grade):

Class attendance is considered an integral part of the learning process in this course. Each week will consist of an activity based upon topics covered during the course and will be completed in-class. The submission is required by the end of the scheduled class session for that week.

Students are required to be in class to receive credit for the weekly participation assignment and have a device available to submit work. There are twelve In-class Participation Assignments in total. Each assignment will be graded, and a final grade will be provided at the end of the term. The student's final grade will be based on the best 10 of the 12 in-class participation assignments.

In-class Participation Assignments must be submitted through the OWL course site. **E-mail submissions will not be accepted.** It is the student's responsibility to ensure that the assignment has been fully submitted.

5.2 Assignments (25% of overall grade):

There are two assignments for the course:

Assignment 1 (Individual) – Due October 1, 2024, at 5:00 p.m. = 15%

Assignment 2 (Group) – Due November 26, 2024, at 5:00 p.m. = 10%

The group assignment requires students to work in groups of **two** individuals.

Assignments must be submitted through the OWL Brightspace course site.

Assignments will not be returned to students and may be reviewed in the instructor's office.

The use of tutors or other individuals is not permitted and is considered an academic offense. This will result in a grade of zero for the assignment. Student assignments will be evaluated by software designed to detect collaboration or use of other types of assistance, including AI. It is expected that each student's answers will be unique and will reflect their own best understanding of the course material.

5.3 Examinations (65% of overall grade):

The format of the exams will be case-based requiring a written response. Each exam will be scheduled for 3 ½ hours, and consist of 2 to 4 case questions. All exams are closed book examinations. Notes, cheat-sheets, or any other physical aids are NOT allowed for the examinations, except for a "Rates, Credits, and Other Data" info sheet that will be provided by the instructor.

Dictionaries are NOT allowed for the examinations.

Students will complete examinations using their personal computer and will use Microsoft Word and/or Microsoft Excel along with OWL and ProctorTrack. Students must complete ProctorTrack onboarding at least one week before the first mid-term exam. Students are consenting to the use of ProctorTrack and acknowledge that you will be required to provide personal information (including some biometric data) and the session will be recorded. You will require a reliable device that meets the technical requirements for this service. More information about ProctorTrack, including technical requirements, is available on Western's Remote Proctoring website at: <https://remoteproctoring.uwo.ca>. All students are expected to complete their exams independently. Use of study aides of any kind during an exam will result in a grade of zero for the exam.

No calculators will be allowed into the exams. If you are unsure, please ask your instructor.

With the exception of a personal laptop with ProctorTrack, electronic devices of any kind (including cell phones, smart watches, earphones and calculators) are NOT permitted at exams. Only a personal laptop for use with ProctorTrack is permitted.

Students are responsible for material covered in the lectures as well as the assigned chapters/sections in the text. Exams and assignments will not be returned to students but may be reviewed by contacting your instructor.

6. General information about missed coursework

Students must familiarize themselves with the *University Policy on Academic Consideration – Undergraduate Students in First Entry Programs* posted on the Academic Calendar:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf,

For procedures on how to submit Academic Consideration requests, please see the information posted on the Office of the Registrar's webpage: https://registrar.uwo.ca/academics/academic_considerations/

Requests for Academic Consideration must be made within 48 hours after the assessment date or submission deadline.

A student that misses an exam must have approval from Academic Counselling **AND** notify the course instructor within 48 hours of the missed exam to be eligible to write a make-up exam. The student must provide appropriate documentation to the [Academic Counseling office](#) as soon as possible.

This policy does not apply to requests for Academic Consideration submitted for **attempted or completed work**. Students that submit an assessment or attend an examination cannot receive an Academic Consideration after the attempt.

The policy also does not apply to students experiencing longer-term impacts on their academic responsibilities. These students should consult [Accessible Education](#).

All Academic Consideration requests must include supporting documentation; however, recognizing that formal documentation may not be available in some extenuating circumstances, the policy allows students to make one Academic Consideration request **without supporting documentation** in this course. However, the following assessments are excluded from this, and therefore always require formal supporting documentation:

- Examinations scheduled during official examination periods (Final Examination)
- Midterm Examination (October 24, 2024).

When a student *mistakenly* submits their one allowed Academic Consideration request **without supporting documentation** for the assessments listed above or those in the **Coursework with**

Assessment Flexibility section below, the request cannot be recalled and reapplied. This privilege is forfeited.

6.1 Evaluation Scheme for Missed Assessments

When a student misses the Midterm Exam and their Academic Consideration has been granted, they will be allowed to write a Make-up Midterm Examination.

When a student misses the Final Exam and their Academic Consideration has been granted, they will be allowed to write the Special Examination (the name given by the University to a makeup Final Exam). See the Academic Calendar for details (under Special Examinations), especially for those who miss multiple final exams within one examination period.

The date and time of the make-up examination will be set by the instructor, who will communicate the date to the student.

If a student is unable to meet the scheduled make-up, then the student is responsible for obtaining new accommodations with documentation from Academic Counselling. Only students with Academic Considerations that have been granted will be permitted to write the missed examination in the following term in a section held by the same instructor.

6.2 Essential Learning Requirements

Even when Academic Considerations are granted for missed coursework, the following are deemed essential to earn a passing grade.

Completion of the following components of the course:

- Completion of the midterm exam **and** final examination
- a passing grade on at least the midterm exam **OR** on the final exam ensuring that students have demonstrated sufficient mastery of the learning outcomes
- Submission of Assignment 1 **and** Assignment 2

In the event that a student does not achieve a passing grade (50%) on at least one of the examinations or does not submit Assignment 1 or Assignment 2, a grade of 45 (or lower) will be provided to the student.

Students that are granted an Academic Consideration for any of the essential learning requirements will receive a grade of Incomplete (INC) and their maximum course load may be reduced during the term in which they complete their course requirements.

6.3 Coursework with Assessment Flexibility

By policy, instructors may deny Academic Consideration requests for the following assessments with built-in flexibility:

In-class Participation Assignments. This course has 12 In-class Participation Assignments that must be completed during your scheduled lecture. The 10 In-class Participation Assignments with the highest marks are counted towards your final grade. Should extenuating circumstances arise, students do not need to request Academic Consideration for the first 2 missed In-class Participation Assignments and Academic consideration requests will be denied for these first 2 assignments. In extenuating circumstances, Academic Consideration requests may be granted when students miss more than 2 In-class Participation Assignments, and any additional missed In-class Participation Assignment marks will be reweighted to the final exam.

Assignments. Students are expected to submit each assignment by the **deadline** listed. Should extenuating circumstances arise, students do not need to request Academic Consideration and they are permitted to submit their assignment up to 72 hours past the deadline without a late penalty. Should students submit their assessment beyond 72 hours past the deadline, a late penalty of 20%

per day will be applied. Academic Consideration requests may be granted only for extenuating circumstances that started before the deadline and lasted longer than the No-Late-Penalty Period (72 hours). The instructor will deny all Academic Consideration requests that started after the deadline and students are permitted to submit the assignment after the deadline and will be subject to the applicable penalty. All assignments submitted four days past the No-Late-Penalty Period will automatically receive a mark of zero. As assignments are considered Essential Learning Requirements they must be submitted to receive a passing grade in the course.

7. Lecture and Examination Schedule

“See Schedule on OWL”

8. 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. 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.

8.1 Respect

Please act respectfully towards the classroom, the instructor 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 instructor. 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 your instructor.

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

8.2 No Recording of Classes

Students are not permitted to record any portion of a class, audio or video, without the prior written permission of the instructor.

8.3 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 the written consent of your instructor.

9. Exam Policies

Tests and Exams are conducted: IN-PERSON

- 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 or wear smart watches, music players, cell phones, beepers, or other electronic devices to exams

10. E-mail Policies

The following policies apply to all emails between students and the instructor. Please respect the fact that your Instructor 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".

10.1 UWO.CA Email Addresses Only

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

10.2 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 Instructor teaches different courses and sections and cannot properly respond to questions if they do not know which course or section you are enrolled in.

10.3 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

10.4 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

11. Attendance

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

11.1 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.

11.2 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.

12. 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.

You, the student, are responsible for the grades earned.

13. 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.

14. University Policy Regarding Illness, Absence and Accommodation

14.1 Illness

Students will need to provide a Student Medical Certificate if the absence is medical or provide appropriate documentation if there are compassionate grounds for the absence in question. Students are encouraged to contact their Faculty Academic Counselling office to obtain more information about the relevant documentation.

For privacy reasons, students should also note that individual instructors should not receive documentation directly from a student, whether in support of an application for consideration on medical grounds, or for other reasons. All documentation required for absences must be submitted to the Academic Counselling office of a student's Home Faculty.

For details on the Policy on Accommodation for Medical Illness, go to:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration.pdf

Students can download the Student Medical Certificate (SMC) here:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf

14.2 Accessible Education

Students with disabilities work with Accessible Education (formerly SSD) which provides recommendations for accommodation based on medical documentation or psychological and cognitive testing. The accommodation policy can be found here:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/Academic_Accommodation_disabilities.pdf

Students needing access to Accessible Education should register here:

http://academicsupport.uwo.ca/accessible_education/index.html

14.3 Religious Accommodation

When conflicts with a religious holiday that requires an absence from the University or prohibits certain activities, students should request an accommodation for their absence in writing to the course instructor and/or the Academic Advising office of their Faculty of Registration. This notice should be made as early as possible but not later than two weeks prior to the writing or the examination (or one week prior to the writing of the test).

Please visit the Diversity Calendars posted on our university's EDID website for the recognized religious holidays:

<https://www.edi.uwo.ca>.

15. University Policy on Cheating and Academic Misconduct

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, at the following Web site: http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf

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.

Within this course, students are permitted to use AI tools exclusively for information gathering and preliminary research purposes. These tools are intended to enhance the learning experience by providing access to diverse information sources. However, it is essential that students critically evaluate the obtained information, exercise independent thinking, and engage in original research to synthesize and develop their own ideas, arguments and perspectives. The use of AI tools can serve as a starting point for exploring a topic, with students expected to uphold academic integrity by appropriately attributing all sources of information and avoiding plagiarism. Essays, written assignments and/or lab reports should reflect the student's own thoughts and independent written work. Students should also generate their own figures (e.g., graphs, diagrams) rather than using AI generated ones. By adhering to these guidelines, students contribute to a responsible and effective learning environment that promotes critical thinking, independent inquiry and all them to produce original written contributions. The same principles also apply to the use of translation software to support the writing the essays and other written assessments. When used, any such AI or translation tool should be used ethically and responsibly, and students must cite or credit the tools used in line with the expectation to use AI as a tool to learn, not only to produce content.

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/exam of another student, allowing another student to view your exam, or obtaining information about a test/exam 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.

16. 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 of the Department of Management and Organizational Studies.
3. If the response of the Undergraduate Chair is considered unsatisfactory to the student, they 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.

17. Support Services

17.1 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/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.

17.2 Academic Concerns.

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