

MOS 3362A Introduction to Taxation in Canada

Course Outline: Sections – 001, 002, and 003 / Fall 2017

1. Course Information:

1.1 Class Location and Time:

Lectures	Professors	Day	Time	Location
001 002, 003	Ann Bigelow Ruth Ann Strickland	Tuesdays	10:30 AM to 12:30 PM	UCC 146

Tutorials	Professors	Day	Time	Location
010	Ann Bigelow	Friday	9:30 AM - 11:30 AM	FNB 2220
011		Friday	11:30 AM - 1:30 PM	FNB 2220
012	Ruth Ann Strickland	Friday	10:30 AM – 12:30 PM	UCC 58
013		Friday	1:30 PM – 3:30 PM	UCC 58
014		Wednesday	6:30 PM – 8:30 PM	UCC 66

1.2 Contact Information:

Instructor:

Ann Bigelow: abigelow@uwo.ca

Ruth Ann Strickland: rstrickl@uwo.ca

Office: See instructor

Office Hours: See instructor

Email: See Above

Website Address: <http://owl.uwo.ca/portal>

DAN Management and Organizational Studies strives at all times to provide accessibility to all faculty, staff, students and visitors in a way that respects the dignity and independence of people with disabilities. Please contact the course instructor if you require material in an alternate format or if you require any other arrangements to make this course more accessible to you. You may also wish to contact Services for Students with Disabilities (SSD) at 519-661-2111 ext 82147 for any specific question regarding an accommodation. More information about "Accessibility at Western" is available at: <http://accessibility.uwo.ca>

2. Calendar Description

2.1 Course Description

An overview of the Income Tax Act (Canada) and its effect on personal and business (corporate) decisions. Covers different sources of income, deductions, and credits that are allowed under the Act. Also includes coverage of the Goods and Services Tax (GST/HST).

4 lecture hours, 0.5 course

Antirequisite(s): Business Administration 4479A/B

Prerequisite(s): MOS3360A/B and enrollment 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.”

3. Textbook

3.1 Byrd, Clarence and Chen, Ida; Byrd and Chen’s Canadian Tax Principles 2017-2018 Edition, Pearson Education Canada. Toronto.

3.2 Study Guide for the above text

4. Course Objectives and Format

4.1 Course objectives

To introduce students to personal and corporate federal income tax in a Canadian setting. Students will gain an understanding of the underlying objectives and principles of income taxation. 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 and corporate tax planning and in making business decisions. Students will become competent in analyzing, interpreting, and applying Canadian income tax regulations.

4.2 Course format

Common Lecture: Students from all sections will attend a common lecture on Tuesday mornings from 10:30 AM – 12:30 PM in UCC 146. This common lecture will be conducted by Professors Ann Bigelow and Ruth Ann Strickland.

Tutorials: Students will select one 2-hour tutorial. During tutorials, students will work in groups to solve tax problems. Some problems may be assigned ahead of time; others will be given during the tutorial. It is essential that all readings and practice problems are completed prior to the tutorial. Practice problems will be checked at the beginning of class. Some may be handed in for marking.

Solutions: This course has a NO PHOTOS policy. Students are not permitted to take pictures of work done in class by the professors. Official solutions to the assignment problems will be made available on OWL after the relevant material is covered by all sections.

Assignment and Examinations: The assignment and the examinations will test the student's comprehension of both the technical and conceptual aspects of the course.

HOW TO DO WELL IN THIS COURSE

Come to class, do the problems, review your notes, and **PRACTICE, PRACTICE, PRACTICE!**

This is not a class for sitting back and watching. You have to be willing to do tax in order to understand tax.

Please keep these things in mind:

- 1) Come to every class.
- 2) Do the Practice Exercises from the textbook. When doing the exercises, do not look at the solutions first. Please allow yourself to benefit from the process of making mistakes. After you complete an exercise, check the Study Guide to see how you did, and make a note of anything that was confusing. Make sure that you understand the solution before moving on.
- 3) Attempt the Assignment Problems before the class in which they will be discussed.
- 4) Stay up to date with the material; you can't afford to fall behind.
- 5) Do as many extra problems as you possibly can find time for. The online supplemental material provides self-study problems to provide further practice in problem solving. The detailed solutions for the self-study problems can be found in the Study Guide.

Final Thoughts

This is not a course to register in if you are seeking an easy credit. For many students, this course is a difficult one. Part of this difficulty stems from a challenging subject matter, but the biggest difficulty comes from failing to devote enough effort to working with the material. Tax requires that you practice working with it over and over and over. You are unlikely to learn by merely watching someone else do tax problems. My number one hint is: PRACTICE. That is also my number two and number three hint. Practice, practice, practice.

5. Evaluation

Students are **REQUIRED TO COMPLETE ALL WRITTEN COMPONENTS** of this course. There are no exceptions to this. Extra assignments to improve grades **will NOT** be allowed. **You must pass the final exam to pass this course.**

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.

Requirements:	Percentage of Course Grade
Mid-term Test (Saturday, October 28, 10:00 AM – 1:00 PM)	30%
Group Assignment and Peer Evaluations (Due by 9:00 AM on Friday, Dec. 1)	20%
Final Examination (Date: December 10-21, TBA)	40%
Participation – in class activities during lectures and tutorials	10%

5.1 Exam Information

Exams may consist of a combination of multiple choice, long-answer, and written-response questions, similar to questions assigned from the textbook.

Both the mid-term and final examinations will be 3 hours (180 minutes). You will be given the 2017 rate sheets, tax credit information, and other data that you may refer to during the examinations.

All exams are closed book examinations. Dictionaries are NOT allowed into the examination. Only non-programmable calculators will be allowed into the exams. If you are unsure, please ask your professor to check your calculator.

Students are responsible for material covered in the lectures as well as the assigned chapters in the text. Exams will not be returned to students but may be reviewed in the instructor's office.

What to Bring / Not Bring to the Exams

- Bring student identification to exams.
- Nothing is to be on/at one's desk during an exam except a pencil/pen, an eraser, your student card, a non-programmable calculator, and the 2017 rate sheets.
- Do not wear baseball caps to exams.
- Do not bring any electronic devices, including cell phones, to exams.

Any student who has an electronic device on their person during an exam will receive a grade of zero for the exam. Your phone must be turned off and put away in your bag. If you do not have a bag, your professors will keep your phone for you until the end of the exam. You may not have your phone (or any other device) in a pocket or elsewhere in your clothing during the exam.

For The University of Western Ontario Senate Regulations, please see the Handbook of Academic and Scholarship Policy at: http://www.uwo.ca/univsec/academic_policies/index.html

5.2 Tax Assignment

There will be one hand-in tax assignment required for this course. The assignment will require you to research tax issues and develop an opinion on the appropriate treatment of a variety of situations for tax purposes. The assignment will also require you to complete personal tax calculations for a family. It will be based on material covered in Chapters One through Eleven. You will be required to submit your explanation of what you believe to be appropriate treatment for any issues described. Research materials you may use might include the *Income Tax Act*, the textbook, other CRA publications such as Folios, Information Circulars, and other tax related publications.

The tax assignment will be distributed at the end of the lecture on Tuesday, November 7. It is due not later than 9:00 am on Friday, December 1. A printed copy of the tax assignment must be submitted in the drop box outside of the MOS office on the 4th floor of the Social Science Building. The drop box will be emptied at 9:00 am. An electronic copy must also be uploaded through the Assignment tab on OWL not later than 9:00 am on Friday, December 1. Any assignments delivered after the deadline will be subject to a penalty of up to 20% for every 24-hour period of delay in submitting. Assignments not received by 9:00 am on Friday, December 8 will receive a grade of zero.

You are permitted to work with other students, in groups of up to 4 students, to complete the tax assignment. Groups must consist of students who have the same instructor. If you wish to complete the assignment as part of a group, you must form the group by Friday, November 10, at 6:00 pm. To form a group, your group must send an email to your professor that includes the names of all members. The email must be also copied to all group members when it is sent to the professor.

Groups may submit one assignment for all members. If agreement cannot be reached on the tax treatment of some items, then some group members may wish to submit an individual assignment. In this case, please indicate the names of all people consulted in completing the assignment.

Beware of working in groups and using material provided by other students without proper referencing – this will be considered cheating. **Plagiarism is a serious academic offence that can result in a penalty as severe as expulsion from the University.** Whenever you take an idea or a passage from another author, you must acknowledge your source by using quotation marks where appropriate, and by proper referencing such as footnotes and citations. Assignments must be submitted through the Assignment tab on OWL so that Turn-It-In may be used to detect any plagiarism that may have occurred.

Students that work in groups will be required to complete a peer review of all group members. Each group member will give all members, including themselves, a rating of 1 to 10. This rating will reflect the degree of involvement by the group member. For example, if a group member is fully involved with the project, all group members would likely give that person a 10 out of 10. As long as all group members contribute at least 8 out of 10, we are not concerned. If you rate any group member below 8, you must give a written explanation of the rating. In addition to giving all group members a rating, you must indicate what your own personal contribution was to the tax assignment. Please include all parts that you personally worked on. Peer reviews must be submitted through the Assignment Tab on OWL not later than 9:00 am on Friday, December 1, which is the deadline for submitting the tax assignment. Peer reviews that are submitted late will result in a 20% penalty deducted from the grade on the tax assignment for each 24-hour period of delay.

Students that do not fully participate in their group will have their assignment grade reduced to their percentage of participation, as rated by their peers. For example, if a group member contributes 40% to the assignment, their grade will be 40% of the assignment grade.

5.3 Participation

10% of your grade will be based on your participation. Participation marks are earned by:

- Attending lectures and tutorials
- Participating fully in work to be done during classes
- Completing assignment problems – and having them checked at the beginning of each tutorial

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

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.

If you **MUST** miss a class for medical or emergency purposes, it is your responsibility to take documentation to academic counselling in order to receive an excused absence. It is also your responsibility to get any missed material from a class mate. The professors do not provide lecture notes. Office hours are not to be used to find out what was missed.

6. Lecture and Examination Schedule

Please refer to the weekly course schedule that is posted on OWL.

7. University Policy Regarding Illness

7.1 Illness

The University recognizes that a student's ability to meet his/her academic responsibilities may, on occasion, be impaired by medical illness. Illness may be acute (short term), chronic (long term), or chronic with acute episodes. The University further recognizes that medical situations are deeply personal and respects the need for privacy and confidentiality in these matters. However, in order to ensure fairness and consistency for all students, academic accommodation for work representing 10% or more of the student's overall grade in the course shall be granted only in those cases where there is documentation supplied (see below for process) indicating that the student was seriously affected by illness and could not reasonably be expected to meet his/her

academic responsibilities.

Documentation shall be submitted, as soon as possible, to the appropriate Dean's office (the Office of the Dean of the student's Faculty of registration/home Faculty) together with a request for relief specifying the nature of the accommodation being requested. These documents will be retained in the student's file, and will be held in confidence in accordance with the University's Official Student Record Information Privacy Policy
http://www.uwo.ca/univsec/pdf/academic_policies/general/privacy.pdf

Once the petition and supporting documents have been received and assessed, appropriate academic accommodation shall be determined by the Dean's Office in consultation with the student's instructor(s). Academic accommodation may include extension of deadlines, waiver of attendance requirements for classes/labs/tutorials, arranging Special Exams or Incompletes, re-weighting course requirements, or granting late withdrawals without academic penalty.

Academic accommodation shall be granted only where the documentation indicates that the onset, duration and severity of the illness are such that the student could not reasonably be expected to complete his/her academic responsibilities. (Note: it will not be sufficient to provide documentation indicating simply that the student was seen for a medical reason or was ill.)

A form to be completed by off-campus physicians is available at:
http://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf

Whenever possible, students who require academic accommodation should provide notification and documentation *in advance of due dates, examinations, etc.* Students must follow up with their professors and their Academic Counselling office in a timely manner.

In the case of a final examination in the course, the student must arrange for a Special Examination or Incomplete through their Dean's office, for which you will be required to provide acceptable documentation.

If you feel that you have a medical or personal problem that is interfering with your work, you should contact your instructor and the Faculty Academic Counselling Office as soon as possible. Problems may then be documented and possible arrangements to assist you can be discussed at the time of occurrence rather than on a retroactive basis. In general, retroactive requests for grade revisions on medical or compassionate grounds will not be considered.

7.2 Make Up Examinations

The student must write a make-up exam if the regularly scheduled exam is missed for reasons for which adequate documentation is received by the instructor (this documentation must be supplied by the Academic Counseling office).

7.3 Attendance

It is expected that students will attend all classes and be on time for classes. The professor does not provide access to lecture notes. Students are encouraged to obtain missed lecture notes from a fellow student.

8. University Policy on Cheating and Academic Misconduct

Cheating on exams will not be tolerated; students are referred to the university policy on scholastic offenses (see section 9.0 below). Looking at the test of another student, allowing another student to view your exam, or obtaining information about a test in advance are all examples of cheating. Students found cheating will receive a zero (0%) on that exam. A number of safeguards will be employed to

discourage cheating. For example, examination supervisors (proctors) of the tests may ask students to move to another seat during the exam, cover their paper, avert their eyes from other students' papers, remove baseball caps, etc. This is not meant as a personal affront nor as an accusation of cheating, rather as vigilant attempts at proctoring. A copy of guidelines about how to avoid cheating can be obtained from the office of the Ombudsperson, Room 3135 WSSB, (519) 661-3573.

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.

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.

9. Procedures for Appealing Academic Evaluations

In the first instance, all appeals of a grade must be made to the course instructor (informal consultation). If the student is not satisfied with the decision of the course instructor, a written appeal must be sent to the Assistant Program Director or Designate of the BMOS program. If the response of the Assistant Director is considered unsatisfactory to the student, he/she may then appeal to the Dean of the Faculty in which the course of program was taken. Only after receiving a final decision from the Dean, may a student appeal to the Senate Review Board Academic. A Guide to Appeals is available from the Ombudsperson's Office.

10. Student Responsibilities

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 does not provide copies of lectures notes or overheads. Therefore, if you miss a lecture, you should try to obtain this material from another student.

In this class, some students may be unaware that their private discussions are distracting to other people. If you feel that students are distracting your attention from the material, then you should ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), then please see the instructor. In addition, please avoid engaging in private discussions with other students during the lectures.

To avoid unnecessary distractions, please arrive to each class on time.

11. Support Services

11.1 Support Services

The Registrar's office can be accessed for Student Support Services at <http://www.registrar.uwo.ca> Student Support Services (**including the services provided by the USC listed here**) can be reached at: <http://westernusc.ca/services/>

Student Development Services can be reached at: <http://www.sdc.uwo.ca/>

Students who are in emotional/mental distress should refer to Mental Health@Western http://www.health.uwo.ca/mental_health/ for a complete list of options about how to obtain help.

12. Other Issues

12.1 Grade Policy

The DAN Program has a grade policy which states that for courses in the 3000-4000 range, the class average must fall between 70% and 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.

12.2 Short Absences

If you miss a class due to minor illness or other problems, check your course outlines for information regarding attendance requirements and make sure you are not missing a test or exam. Cover any readings and arrange to borrow the missed lectures notes from a classmate.

12.3 Extended Absences

If you are absent more than approximately two weeks or if you get too far behind to catch up, you should consider reducing your workload by dropping one or more courses. The Academic Counsellors can help you to consider the alternatives. At your request, they can also keep your instructors informed about your difficulties.

12.4 Academic Concerns

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

12.5 Important Dates:

September 15: Last day to add a full course or first term half course
October 9 – 13: Fall Study Break
November 12: Last day to drop a first term half course without penalty.
December 8: Classes end
December 9: Study Day
December 10 -21: Examination Period
December 21: First term ends

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. Non-acceptable emails will receive a reply saying only "Please see Email Policies on the course outline".

12.6 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.).

12.7 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.

12.8 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

12.9 Non-Acceptable 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

12.10 Communication

Emails will be responded to within 24 hours during the week, and within 72 hours during the weekend. Please note that emails sent on Friday may not be responded to until Monday.

13. FREQUENTLY ASKED QUESTIONS

Question	Answer
How can I succeed in this course?	Do all the assigned readings and problems, attend class, focus on understanding the tax principles in a way that lets you apply them to new fact situations, and PRACTICE, PRACTICE!
I missed an exam because I was sick or there was a death in my family.	See the section of the course outline on ILLNESS AND SPECIAL CIRCUMSTANCES
I have a lot of mid-terms or projects all at the same time. Can I write the make-up exam?	Make-up exams for exam conflicts are not available unless you have three exams within a 24 hour period.
When will the exam grades be posted?	Mid-term grades are posted on OWL when they become available. Final exam grades and final course grades are not posted on OWL. Final grades are released by the Registrar's Office.
Can I come and see my exam?	You can review your exam during regular office hours or at another mutually convenient time.
Can I use a different textbook?	If you use a different textbook or older textbook, it is your responsibility to ensure that you are learning all of the assigned material. Be aware that different textbooks are organized differently and may cover different material. Things change a lot in tax, therefore, older versions of the textbook will not cover recent tax updates.
There is so much material. How can I possibly remember everything?	You do not need to remember everything in the book. You need to understand the fundamental principles and how to apply them.
I tried really hard but I still got a poor mark.	Grades are given based on actual performance, as set out on the course outline. In order to be fair to all the students in the course, grade adjustments, extra assignments, and the reweighting of course components are not available.
This is the lowest mark I have ever received.	