



Western

DAN Department of Management
& Organizational Studies

**Faculty of
Social Science**

Fall/Winter 2025/26 Course Syllabus

MOS 3362B Section – 200, 201
Introduction to Taxation in Canada
Course Mode: Blended

Instructor: Ruth Ann Strickland
Office Hours: See OWL Brightspace

Email: rstrickl@uwo.ca

1. Course Information:

1.1 Section 200: Wednesdays, 9:30 – 11:30 am in SSC 3010

Section 201: Wednesdays, 11:30 to 1:30 in SSC 3010

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.

Antirequisite(s): Business Administration 4479A/B.

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

Course weight – 0.50; 3 lecture hours

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.”

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>

1.3 Land Acknowledgement:

We acknowledge that Western University is located on the traditional lands of the Anishinaabek (Ah-nish-in-a-bek), Haudenosaunee (Ho-den-no-show-nee), Lūnaapéewak (Len-ahpay- wuk) and Chonnonton (Chun-ongk-ton) Nations, 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 (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.

2. Course Materials - Textbook

Canadian Tax Principles - 2025-2026 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 printed copy bundle of the books or the e-text. MyLab comes with both options and has very good resources for assisting with this course.

PRINTED: ISBN 9780135357293. Includes printed textbooks along with access to e-text and MyLab.

E-TEXT: Includes e-text and MyLab.

Western University Bookstore information and prices can be found at: [Canadian Tax Principles Textbook](#)

Because tax rates and policies change every year, YOU MUST HAVE THE 2025-2026 EDITION. Using an older edition will not give you the information you need.

You will use the same set of books for MOS 4462 if taken in the fall, 2026 term. 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 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-knotia-ca.proxy1.lib.uwo.ca/>

Any other course material will be posted on the course OWL Brightspace site at no cost to students: <https://westernu.brightspace.com/d2l/login>

Students are responsible for checking the course OWL site 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 by phone at 519-661-3800 or ext. 83800.

Technical Requirements

During class it is highly recommended that students have a computer with Excel that can be used to follow along and work through problems together.

Excel is also required for completing a Tax Assignment.

Students are responsible for checking the course OWL site <https://westernu.brightspace.com/d2l/login> 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 OWL course 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.

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. 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. By the end of this course, students will be able to calculate income tax payable for a family.

3.2 Course format: This is a blended course.

The technical course concepts are taught through video lectures that are posted on OWL each week. This allows students to learn in the comfort of their own environment, and at times that work best for them. It also allows students to listen again as often as needed to learn course concepts. Recorded lectures are approximately 1 to 1.5 hours per week in total.

VIDEO LECTURES MUST BE WATCHED BEFORE COMING TO CLASS EACH WEEK.

At the beginning of each class, students will be asked to share something that was learned from the recorded lecture. Then problems will be worked on together to apply concepts from the lectures. This is not a class for sitting back and watching. All students are expected to actively work on problems during class. This is the best way to learn.

After class students should continue to do as many exercises and problems as possible until they feel confident with the course material. The chapters in MOS 3362 build on one another. Concepts learned in one chapter are used in subsequent chapters. The end goal is to complete complex tax calculations for a family of individuals.

All course material, including recorded lectures and course notes, are the personal intellectual property of the instructor and are not to be copied in any manner whatsoever. They have been created solely for the use of students in MOS 3362 at Western University in the fall term of 2025. Sharing with anyone (including, but not limited to, tutors, AI, other websites) is an academic offense.

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 class. Students are expected to make their own notes. Official solutions to the assigned problems will be made available on OWL at the end of each week.

How to Succeed:

1. Watch the recorded lecture(s) BEFORE class each week.
2. Complete the chapter Exercises, following examples in the textbook as needed.
Compare your answers to those in the Study Guide.
3. Come to class on Wednesdays prepared to work on Assignment Problems together.
4. After class, complete as many Assignment Problems and Self-Study Problems as you can. No two tax questions are alike. You will learn most, and remember best, by doing problems. It is particularly helpful to try problems without looking at the solutions, then compare your answer with the posted solution.

4. Learning Outcomes

By taking this course, students should:

- Develop an understanding of the objectives and the structure of the Canadian income tax system as it relates to the determination of income tax liabilities for an individual.
- 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. 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.
- Integrate information about the tax situation of an individual or a family group to provide tax planning suggestions and calculate income taxes payable.
- Analyze data from multiple sources in preparing income tax calculations.

This course covers the tax competencies required by CPA. You are expected to know and to apply the material from this course if you pursue post-graduate CPA studies, including Western's Graduate Diploma in Accounting (G-Dip) program.

This course also provides the opportunity to develop 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

5. Evaluation

Weekly In-Class Professionalism	10%
Midterm 1: CH 1–4 and Data Analytics - Friday, February 6, 2:30 – 4:30 pm	20%
Midterm 2: CH 5–8 - Friday, March 13, 2:30 – 4:30 pm	25%
Cumulative Final Exam: Covers all course material - 4 hours (set by Registrar)	35%
Tax Assignment – Due Tuesday, March 24 at 11:55 pm	10%

Exam questions may include MCQ, tax calculations and schedules, and short written responses.

Students must complete the tax assignment and pass the final exam to pass this course.
Students who do not pass the final exam will receive a course grade of 45%

Mid-Term Tests and Final Exam

Test and exam questions may be MCQ, tax calculations and schedules, and/or short written responses.

MID-TERM 1 – Friday, February 6 - 2:30 to 4:30 pm - CH 1, 2, 3, 4, and DA – 20% of grade:

Students who miss Mid-Term 1 will have the weight transferred to the cumulative final exam.

MID-TERM 2 – Friday, March 13 - 2:30 to 4:30 pm - CH 5, 6, 7, 8 – 25% of grade:

Students who miss Mid-Term 2 will require documentation that is approved by academic counselling. With approval, the weight of Mid-Term 2 will be transferred to the cumulative final exam.

CUMULATIVE FINAL EXAM - Chapters 1 through 11 and Data Analytics – 35% of grade:

Students who miss the final exam will require documentation that is approved by academic counselling. With approval, a make-up final exam will be offered at a date and time set by the professor. Students who are unable to write the make-up at the scheduled time must have additional approval from academic counselling and may be offered the opportunity to write the final exam the next time the course is offered. In this case, students must be aware that each year's tests are based on the new edition of the textbook and any new tax legislation. Writing a make-up in a subsequent term may impact the number of new courses you are permitted to take in that term.

Exam Policies

Exams are closed book and are written in person. They are written by hand. Nonprogrammable calculators may be used. Students are expected to independently answer all questions without assistance from any outside resources, persons, or technology.

NOT PERMITTED DURING EXAMS – includes, but is not limited to: course materials, dictionaries, and translation devices, cell phones, smart watches, air pods, programmable calculators, etc.

Students are responsible for all assigned sections of the textbook as well as any other assigned readings, videos, and course materials. Please check the Weekly Schedule for details.

Students will be given a copy of the Tax Rate Sheets to use during exams. These will be handed in at the end of the exam. ***Students are not permitted to write or make any marks on the Tax Rate Sheets.*** This is very important, as they will be used again for subsequent exams.

The DAN Department has a grade policy which states that for courses in the 3000-4000 range, the class average must fall between 72% 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 the Chair. Class averages are not grounds for appeal.

Grades will not be adjusted based on need. It is important to monitor your performance in the course. Remember: You are responsible for your grades Cheating will not be tolerated. Regardless of the reason it will be reported as an academic offense for the student's academic record and will result in a grade of Fail for this course.

Bring to exams: student ID Card, nonprogrammable calculator, pencil/pen, eraser

5.1 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

This policy does not apply to requests for Academic Consideration submitted for **attempted or completed work**.

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

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/

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

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:

- Midterm 2
- Examinations scheduled during official examination periods (i.e. – final exams - defined by policy)

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.

Essential Learning Requirements

Even when Academic Consideration is granted for missed coursework, the following are deemed essential to earn a passing grade:

- Students must independently complete the tax assignment to write the final exam.
- Students must pass the cumulative final exam to pass the course.

Students who do not meet these requirements will receive a final course grade of 45%.

Coursework with Assessment Flexibility

Tax Assignment – Due Tuesday, March 24, at 11:55 pm = 10% of grade

Students are expected to submit the tax assignment by the deadline listed above. Should extenuating circumstances arise, students do not need to request Academic Consideration, and they are permitted to submit their assignment up to Friday, March 27, at 11:55 pm without a late penalty. Academic Consideration requests may be granted only for extenuating circumstances that started before the deadline and lasted longer than the No-Late-Penalty Period.

This assignment requires the use of Excel to analyze the transactions of a taxpayer and to determine the amount of income tax payable. Each student is expected to work independently, and each student's answers should uniquely reflect their own best understanding of the assignment. The use of tutors, other individuals, etc., is not permitted and is considered an academic offense. Assignments completed with unauthorized assistance will be considered unsubmitted. See the Assignment instructions posted on OWL for further information.

Please remember that completing this assignment is a requirement to pass this course. In the case of no submission, including the instances described above, students will not be permitted to write the final exam and will receive a grade of 45%.

Class Professionalism

Students are expected to attend all Wednesday class sessions, and to act in a professional manner that is respectful toward the instructor and other students. Class participation and engagement is an integral part of the learning experience in this course. Therefore, it is expected that every student will be prepared for each class and will be a willing participant in the discussions. Voluntary class participation is expected; however, students who do not volunteer answers may still be called upon to answer questions related to assigned material. For classes to run smoothly it is essential that all students are fully prepared for every class. Some classwork will be done in small groups.

Class Professionalism will be graded on the 10 best out of 12 classes. The lowest 2 classes will be dropped. Should extenuating circumstances arise, students do not need to request Academic Consideration for the first 2 missed classes. Academic consideration requests will be denied for the first 2 missed classes. Academic consideration without documentation **may be used** for one additional missed class if necessary – provided academic consideration without documentation has not been used elsewhere. This must be formally requested through the accommodation portal. Please be aware that missing multiple class sessions for this course may negatively impact your understanding of the course material, and therefore your grade.

Professionalism grades will be based on the following rubric:

- 0 – Student was late for class, did not attend class, or attended class but worked on other things during class. Minimal engagement. Did not demonstrate professionalism.
- 1 – attended on time, worked on assigned in-class problems, and demonstrated professionalism throughout class session - but did not ask or answer any questions. Submitted any in-class work that was requested.
- 2 – In addition to 1, the student asked and/or answered questions. Worked effectively in groups when group work was assigned.
- 3 – In addition to 1 and 2, the student contributed to class discussion throughout the class session. Added considerable value.

Students are expected to:

- Arrive at class on time and remain in class for the full duration of the class.
 - Use electronic devices (ie. laptop, tablet, etc.) for class purposes ONLY.
 - Avoid the use of phones, air pods, email, etc. during class session.
 - Contribute to making the class session better for everyone by words and actions.
- Professionalism marks can make a significant difference in achieving your goal for your final course grade. Professionalism marks must be earned, they are not given for just showing up.

5.2 Evaluation Scheme for Missed Assessments

- Students who miss **Mid-Term 1** will have the weight transferred to the cumulative final exam.
- Students who miss **Mid-Term 2** will require documentation that is approved by academic counselling. With approval, the weight of Mid-Term 2 will be transferred to the cumulative final exam.
- When a student misses the **Final Exam** and their Academic Consideration has been granted, they will be permitted to write the Special Examination (the name given to final exams by the Registrar).

IN-PERSON

- Bring student ID card to exams.
- Nothing is to be on/at one's desk during an exam except a pencil, an eraser, and the individual's student ID card
- Do not wear baseball caps to exams
- Do not bring or wear smart watches, music players, cell phones, beepers, air pods, or other electronic devices to exams

6. 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".

6.1 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.).

6.2 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.

6.3 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

6.4 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

7. Attendance

It is expected that students will attend all classes. Students are encouraged to obtain missed class material from another student in the class.

7.1 Short Absences.

If you miss a class due to minor illness or other problems, check your course outline 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 another student.

7.2 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.

8. 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 assignment 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 grade you earn.

9. 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.

10. University Policy Regarding Illness, Absence and Accommodation

10.1 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, 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://uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf

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

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

10.2 Religious Accommodation

When a conflict with a religious holiday requires an absence from the University or prohibits certain activities, students should request accommodation for their absence in writing to 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 of 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>.

11. 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:

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

The use of AI and translation tools in written work beyond a dictionary is not permitted. Any work submitted must be the work of the student in its entirety.

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. 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 may include a zero grade on the assessment, 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.

12. 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 via the DAN Help Portal. <https://help.sci.uwo.ca/servicedesk/customer/portal/10>

3. If the response of the Undergraduate Chair is considered unsatisfactory to the student, they may then appeal to the Associate Dean, Undergraduate of the Faculty in which the course or 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.

13. Support Services

13.1 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>

Western is committed to reducing incidents of gender-based and sexual violence (GBSV) and providing compassionate support to anyone who is going through or has gone through these traumatic events. If you are experiencing or have experienced GBSV (either recently or in the past), you will find information about support services for survivors, including emergency contacts at the following website: https://www.uwo.ca/health/student_support/survivor_support/get-help.html To connect with a case manager or set up an appointment, please contact support@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.

13.2 Academic Concerns.

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

Key Dates:

- Classes Resume: January 5, 2026.
- Last Day to Add/Drop (2nd Term Half Course): January 13, 2026.
- Spring Reading Week: February 14–22, 2026 (includes Family Day).
- Family Day: February 16, 2026 (no classes).
- Last Day to Withdraw (WDN): March 30, 2026 (for second-term half courses).
- Good Friday: April 3, 2026 (no classes).
- Winter Term Classes End: April 9, 2026.
- Study Days: April 10–11, 2026.
- Final Exams: April 12–30, 2026.