

Brief Course Outline

Course Title: Introduction to Taxation in Canada

Course Number and Section

MOS

3362A 550

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Disclaimer: Information in the brief course outline is subject to change. The syllabus posted on OWL Brightspace is the official and authoritative source of information for the course.

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.

Learning Outcomes: one outcome per entry

1. 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.
2. Have 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.
3. Students will become competent in analyzing, interpreting, and applying Canadian income tax laws and regulations.

Textbooks and Course Materials:

Byrd & Chen's Canadian Tax Principles, 2026-2027 Edition, Volumes I and II with Study Guide by Gary Donnell, Copyright 2026
Publisher: Pearson Education, Canada, Toronto

<https://www.pearson.com/en-ca/subject-catalog/p/byrd--chens-canadian-tax-principles-2026-2027-annual-edition/P200000013058/9780135379561>

Students need to purchase this edition, older editions will not be sufficient. Textbook covers both MOS3362 and MOS4462

Methods of Evaluation: one assignment per entry

Assignment	Due Date mm/dd/yy	Weight - %
Midterm exam		30%
Quiz		15%

Assignment	Due Date mm/dd/yy	Weight - %
Assignment (s)		15%
Final exam		40%

Thursday, August 13, 2026

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For Textbooks and Course Materials (below), you are required to include the cost of each textbook or other learning material.

Note whether there are any restrictions that would prevent a student from using a second-hand copy. Here is some suggested text:

- Required textbook: [author, title, edition, publisher, date]. Cost: [insert amount].
 - Or include the weblink of the textbook’s publisher site that includes the cost information.
- Students need to purchase this edition. Second-hand or older editions will not be sufficient.
- OR Students are welcome to purchase second-hand or earlier editions of this textbook.
- This course has an optional field trip that costs [insert amount].
- This course has a required field component that costs [insert amount].

In solidarity with the Anishinaabe, Haudenosaunee, Lūnaapéewak, and Chonnonton peoples on whose traditional treaty and unceded territories this course is shared.