

Brief Course Outline

Course Title: Introduction to Taxation in Canada

Course Number and Section:

MOS

3362B 550

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

Course Description:

Course introduce the basics of principles and objectives of taxation in Canada, and related procedures and administration, cover calculation of personal and business income and calculation of personal taxes in Canada, retirement planning tools available in Canada and how to use these tools in most tax efficient way.

Learning Outcomes:

- Understands basics of principles and objectives of taxation in Canada, and related procedures and administration
- Calculate Net Income for Tax Purpose, Taxable Income and Taxes Payable for an Individual.
- Calculate Net Income for Tax Purpose and Taxable Income of Business.
- Understands all the tools available for retirement saving and can advise individuals for retirement saving in most tax efficient way.

Textbooks and Course Materials:

1. Byrd, Clarence and Chen, Ida., Byrd and Chen's Canadian Tax Principles 2024-2025 Edition, Pearson Education, Canada, Toronto

Methods Of Evaluation:

Assignment	Due Date mm/dd/yy	Weight - %
Midterm		35%
Quiz		15%
Participation		15%
Final Exam		35%

In solidarity with the Anishinaabe, Haudenosaunee, Lūnaapéewak, and Chonnonton peoples on whose

traditional treaty and unceded territories this course is shared.

Thursday, December 5, 2024