

Brief Course Outline

Course Title: **INTRO 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 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:

To introduce students to personal federal income tax in Canadian setting.

Students will gain an understanding of the underlying objectives and principles of income taxation.

The task of this course is to ensure a thorough understanding of specific areas of Canadian income tax system, so that relevant information is considered in personal tax planning and in decision making.

Students will become competent in analyzing, interpreting, and applying Canadian income tax regulations.

Textbooks and Course Materials:

Byrd & Chen's Canadian Tax Principles 2024-2025 Edition, Pearson Education Canada. Toronto

Methods Of Evaluation:

Assignment	Due Date mm/dd/yy	Weight - %
MID-TERM (2 hr)	10/23/24	30
QUIZ (1hr)	11/11/24	15
CONTRIBUTION		15
FINAL EXAM (3hr)	tba	40

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

Tuesday, August 20, 2024