

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 Brightspace is the official and authoritative source of information for the course.

Course Description:

Course introduces students to the principles and objectives of taxation in Canada, and related procedures and administration. Course covers calculation of taxable income for individuals and businesses and taxes payable for individuals. Course introduces students to retirement planning and tools for retirement saving and their tax efficient use.

Learning Outcomes: one outcome per entry

- 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 2025-2026 Edition, Pearson Education, Canada, Toronto.
2025-2026 Edition is required, older edition is not sufficient.

MOS 3362B: https://bookstore.uwo.ca/textbook-search?campus=HC&term=W2025B&courses%5B0%5D=550_HC/MOS3362B

Methods of Evaluation: one assignment per entry

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

Assignment	Due Date mm/dd/yy	Weight - %
Participation	N/A	15%
Final Exam	TBD	35%

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

Wednesday, December 10, 2025

Huron Brief Course Outline

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].