



**MOS3362A 570**  
**Introduction to Taxation in Canada**  
**Fall 2025**

Instructor: Ruth Ann Strickland  
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**Course Information**

**Mode of Instruction:**

**Calendar 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.

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

**Extra Information:** 3 lecture hours.

**Course Weight:** 0.50

**Breadth:** CATEGORY A

**Subject Code:** MOS

Notice: Unless you have either the requisites for this course (fulfilment of pre-requisites, no anti-requisite conflicts), or special permission from your Dean to enrol in it, you may 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.



## MOS 3362a – 570 - Introduction to Taxation in Canada Fall 2025 Course Syllabus

### Instructor

Ruth Ann Strickland, CPA

[rstrickl@uwo.ca](mailto:rstrickl@uwo.ca)

Office hours: immediately after class or by Zoom appointment

### 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): At main campus Business Administration 4479A/B.

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

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.”

### Course Objective

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 of individuals.

### 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. Apply the relevant rules to determine net and taxable income for an individual.
- 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

**Mode of Instruction:** In person, 3 hours per week

### Course Material - Textbook

**Byrd & Chen's 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](#)

Because tax rates and policies change every year, YOU MUST HAVE THE 2025-2026 EDITION.

You will use the same set of books for MOS 4462 if taken in 2026 (winter term or next fall). 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/>

### OWL Page

The course OWL page has all the important course related information such as the weekly schedule, lecture materials, and grades. Course changes, updates, and announcements will be communicated to students through the course OWL site. Please check OWL frequently to ensure that you are up to date on all course information.

### Method of evaluation

Midterm 1: CH 1–4 and Data Analytics - Friday, October 10, 3:00 – 5:00 pm	20%
Midterm 2: CH 5–8 - Friday, November 14, 3:00 – 5:00 pm	25%
Cumulative Final Exam: Covers all course material - 4 hours (set by Registrar)	35%
Tax Assignment – Due Wednesday, November 26 at 11:55 pm	10%
Weekly In-Class Professionalism	10%

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

**Students must complete the tax assignment and must participate in at least 75% of class sessions to qualify to write the final exam. Per Senate policy, students who miss more than 3 weeks of class will not be permitted to write the final exam. Students who do not qualify to write the final exam will receive a grade of 45%.**

Students are responsible for material covered in the lectures as well as the assigned chapters/sections in the text.

**Grades will not be adjusted based on need. It is important to monitor your performance in this course. Remember: *You are responsible for your grades.***

The use of generative artificial intelligence tools or apps, including tools like ChatGPT and other AI writing or coding assistants, is prohibited for graded material in this course, and will result in academic penalties.

## **Mid-Term Tests and Final Exam**

**MID-TERM 1 – Friday, October 10 – 3:00 to 5:00 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, November 14 – 3:00 to 5:00 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 counseling 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 newest edition of the textbook and any new tax legislation. Writing a make-up in a subsequent term may impact the number of new courses a student is permitted to take in that term.

### **Test and 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, and 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.

**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

## **Teaching Methodology and Expectations**

This is a difficult course for many students. Part of the difficulty is that the material is new for many students, and part is that it can be quite technical. Yet tax is also one of the most pervasive skills for an accountant to understand, and there are excellent career opportunities for those who decide to pursue tax in their professional life. There are a lot of interesting topics in tax, many of which can be applied to a student's own life as well as their families and friends.

To prepare for the work that will be done during class, recorded lectures are provided for you to listen to BEFORE coming to class. These lectures introduce you to the key concepts for each chapter. You can listen at your own pace, in the comfort of your own environment, and as often as needed to learn the course concepts.

Monday class sessions will be spent discussing what you have learned and doing problems that reinforce and apply the concepts from the recorded lectures. Some work will be done in groups during class. You are expected to actively work on problems during class. That is the best way to become competent with tax policies and procedures.

After class students should continue to do as many exercises and problems as they can until they feel confident with the course material.

The chapters in MOS 3362 build on one another. Concepts learned in one chapter will be used in subsequent chapters. The end goal is to complete complex tax calculations for a family of individuals.

All course materials, including recorded lectures, are the personal intellectual property of the instructor. They are not to be copied or redistributed in any manner whatsoever. They have been created solely for the use of students in MOS 3362 in the fall term of 2025. Sharing with anyone (including, but not limited to, tutors and 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 in-person classes. You are expected to make your own notes. Official solutions to the assigned problems will be made available on OWL at the end of each week.

### **How to succeed in this course:**

1. Watch the video lecture(s) BEFORE class each week.
2. Complete the chapter Exercises, following examples in the textbook as needed. Compare your answers with those in the Study Guide. Review relevant topics as you progress through the chapter.
3. Come to class on Mondays prepared to discuss the chapter material and to work on Assignment Problems together.
4. After class, complete as many Self-Study Problems and additional Assignment Problems as you can. No two tax questions are alike. You will learn most, and remember best, by doing problems.

## **Technical Requirements**

A computer with Excel is required for completing problems during class

## **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](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/](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. 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 opportunity 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 attend and participate in at least 75% class sessions to write the final exam. Students who miss more than 3 weeks of class will not be permitted to write the final exam.
- Students must 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% / Fail.

Students who miss too many assessments due to illness and have approval from Academic Counselling to receive course credit may be given an opportunity to complete the missed assessment the next time the course is offered at Kings. Students in this situation will receive a grade of Incomplete (INC) and their maximum course load may be reduced during the term in which they complete their course requirements. The make-up test will use the tax policies and rates that are in force at the time the test is written. The course instructor may be different.

## Coursework with Assessment Flexibility

**Tax Assignment – Due Wednesday, November 26, 2025, at 11:55 pm**

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 Saturday, November 29, at 11:55 pm without a late penalty. No assignment will be accepted after November 29. 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, AI (such as ChatGPT, Grammarly AI), etc., is not permitted and is considered an academic offense. Assignments completed with unauthorized assistance will be considered unsubmitted. Assignments will be evaluated by software designed to detect collaboration and use of other types of assistance.

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 and participate in all Monday 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 11 classes. The lowest class will be dropped. Should extenuating circumstances arise, students do not need to request Academic Consideration for the first missed class. As such, academic consideration requests will be denied for the first missed class. 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. In this case, professionalism will be based on the best 9 out of 11 classes.

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 simply showing up.

## Lecture and Examination Schedule

See Weekly Schedule on OWL.

## Instructor Course Policies

These policies are in addition to any policies mentioned in other sections of this syllabus.

Students should familiarize themselves with Western University Senate Regulations, please see: [http://www.uwo.ca/univsec/academic\\_policies/index.html](http://www.uwo.ca/univsec/academic_policies/index.html)

Material covered in lectures will not always be the same as material covered in the textbook. These two sources should be viewed as complimentary and not redundant. As such, students who want to do well in this course are **strongly encouraged** to attend lectures on a regular basis. Please note that the instructor will not provide copies of materials completed during class. Therefore, if you miss a lecture, you will need to obtain this material from another student.

- **Respect**

Please act respectfully towards the classroom, the instructor, and other students. Acting respectfully means arriving on time, turning off phones, avoiding private discussions during lectures, refraining from viewing non-course material on your laptops, and cleaning up after yourself. Acting respectfully provides a better learning experience for everyone.

Private in-class discussions distract students and the instructor. If other students are distracting your attention from the material, please ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), please see your instructor.

- **No Recording of Classes**

Students are not permitted to make audio or video recordings of any portion of a class.

- **Copyright Notice**

Lectures and course materials, including power point presentations, outlines, and similar materials, are protected by copyright. You may take notes and make copies of course materials for your own educational use. You may **not** record lectures, reproduce (or allow others to reproduce), post or distribute lecture notes and other course materials publicly and/or for commercial purposes. This includes websites such as Course Hero.

- **Academic Integrity / Plagiarism**

All work submitted in this course must be personally completed by the student that submits it. Artificial Intelligence (AI), such as ChatGPT is not permitted for this course. Turn-it-in and other AI detection software will be utilized. Students that violate this policy will receive a grade of zero for the assessment and will have an academic offense reported to the chair of MEM.

## Key Dates:

Classes begin: September 4, 2025

Truth and Reconciliation Day: September 30, 2025

Thanksgiving: October 11-13, 2025

Fall Reading Week: November 3-9, 2025

Classes end: December 9, 2025

Exam period: December 11 – 22, 2025



# KING'S UNIVERSITY COLLEGE

## GENERAL COURSE POLICIES

### 2025-2026

#### **1. Academic Accommodations, Consideration for Absences**

##### **Academic Accommodation (Accessibility)**

Accessibility Services works to ensure that academic programs are accessible to all students, and supports students who may have a condition related to, but not limited to, vision, hearing, mobility, different ways of learning, mental health, chronic illnesses, chronic pain, autism spectrum disorder, ADD/ADHD, and temporary conditions (beyond short-term academic consideration). Accessibility Services provides recommendations for accommodation based on medical documentation or psychological and cognitive assessment. The accommodation policy can be found here [Academic Accommodation for Students with Disabilities](#). Information on Accessibility Services at King's can be found [here](#).

##### **Academic Consideration for Student Absence**

If a student is unable to meet a course requirement due to substantial but temporary extenuating circumstances (medical or compassionate), they should follow the procedures below.

In some cases, where instructors have built flexibility into their assessments, this flexibility will already address consideration needs.

Requests for academic consideration should be directed to the Academic Advising Office of your faculty/college of registration. Requests must be made as soon as possible and no later than 48 hours after the missed assessment.

As a rule, documentation is required for academic consideration. For academic consideration requests on medical grounds, the Student Medical Certificate is available at [https://www.kings.uwo.ca/kings/assets/File/currentStudents/courses\\_enrollment/exams\\_and\\_tests/SMC-Feb-2025.pdf](https://www.kings.uwo.ca/kings/assets/File/currentStudents/courses_enrollment/exams_and_tests/SMC-Feb-2025.pdf).

Students are permitted one academic consideration request without supporting documentation per term per course.

Instructors may designate one assessment per half-course weight as requiring formal supporting documentation. Please refer to the course outline for each course.

For further information, please see:

[https://uwo.ca/univsec/pdf/academic\\_policies/appeals/academic\\_consideration\\_Sep24.pdf](https://uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf)

##### **Absences from Final Examinations**

If you miss the Final Exam, contact the Academic Advising Office of your faculty/college of registration as soon as you are able to do so. They will assess your eligibility to write the Special Examination (the name given by the University to a makeup Final Exam).

You may also be eligible to write the Special Exam if you are in a “Multiple Exam Situation” (e.g., more than 2 exams in 23-hour period, or more than 3 exams in a 47-hour period).

If a student fails to write a scheduled Special Examination, the date of the next Special Examination (if granted) normally will be the scheduled date for the final exam the next time this course is offered. The maximum course load for that term will be reduced by the credit of the course(s) for which the final examination has been deferred. See the Academic Calendar for details (under [Special Examinations](#)).

## **Religious Accommodation**

Students should consult the University's list of recognized religious holidays, and should give notice in writing to the instructor and Academic Advising Office if a course requirement will be affected by a religious holiday/observance. Notice must be given as early as possible, and no later than two weeks prior to an examination, and one week prior to a midterm test date. It is the responsibility of such students to inform themselves concerning the work done in classes from which they are absent and to take appropriate action.

## **2. Support Services**

Accessibility, Counselling and Student Development at King’s University College:

<https://www.kings.uwo.ca/current-students/student-services/>

Students experiencing emotional or mental health distress can access services at King’s University College: <http://www.kings.uwo.ca/current-students/campus-services/student-support-services/personal-counselling/>

Good2talk is a good online and phone 24/7 resource for students and is available in English, Mandarin, and French: <https://good2talk.ca>, 1-866-925-5454

MentalHealth@Western provides a complete list of options about how to obtain help:

[https://www.uwo.ca/health/mental\\_wellbeing/](https://www.uwo.ca/health/mental_wellbeing/)

Academic Support Services at King’s University College:

<https://www.kings.uwo.ca/current-students/academic-resources/>

### **GBSV Support:**

King’s is committed to reducing incidents of gender-based and sexual violence and providing compassionate support to anyone who has gone through these traumatic events. If you have experienced sexual or gender-based violence (either recently or in the past), you will find information about support services for survivors, including emergency contacts at:

<https://www.kings.uwo.ca/about-kings/safe-campus/gender-and-sexual-violence/>

You can reach someone supports at Kings by emailing [Care@kings.uwo.ca](mailto:Care@kings.uwo.ca) or calling 519-930-4640 to reach a social worker who can offer help.

You can also reach Western’s Gender-Based Violence & Survivor Support Case Manager by [email](#) or by calling 519-661-3568.

Further supports can be found on this website: <https://www.kings.uwo.ca/about-kings/safe-campus/gender-and-sexual-violence/>

See also [https://www.uwo.ca/health/student\\_support/survivor\\_support/get-help.html](https://www.uwo.ca/health/student_support/survivor_support/get-help.html)

University Students' Council offers many valuable support services for students, including the health insurance plan: <http://westernusc.ca/services/>

### 3. Statement on Use of Electronic Devices

**Use of Electronic Devices:** Unless explicitly stated otherwise, you are not allowed to have a cell phone, or any other electronic device, with you during tests or examinations. Unauthorized possession of such a device during a test or examination constitutes an academic offence.

**Use of Laptops, Tablets, and Smartphones in the Classroom:** King's University College at Western University acknowledges the integration of new technologies and learning methods into the curriculum. The use of electronic devices such as laptop computers, tablets, or smartphones can contribute to student engagement and effective learning. At the same time, King's recognizes that instructors and students share jointly the responsibility to establish and maintain a respectful classroom environment conducive to learning.

The use of electronic devices by students during lectures, seminars, labs, etc., shall be for matters related to the course at hand only. Students found to be using electronic devices for purposes not directly related to the class may be subject to sanctions under the Student Code of Conduct; see <https://www.kings.uwo.ca/current-students/student-affairs/code-of-student-conduct1/>

Inappropriate use of electronics (e.g., laptops, tablets, smartphones) during lectures, seminars, labs, etc., creates a significant disruption. As a consequence, instructors may choose to limit the use of electronic devices in these settings. In addition, in order to provide a safe classroom environment, students attending in-person class sessions are strongly advised to operate laptops with batteries rather than power cords.

### 4. Statement on Academic Offences

King's is committed to academic integrity. Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, is posted at

[http://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/scholastic\\_discipline\\_undergrad.pdf](http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf)

It is expected that students will submit work that is truly their own, completed without external assistance (human or artificial) except as explicitly permitted by the course instructor. Check with your instructor on what tools, including generative AI (ChatGPT, translation tools, grammar-checking tools) are permitted in the course. Because a tool is permitted in one course, that does not mean it is permitted in other courses.

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference database for the purpose of detecting plagiarism of papers subsequently submitted to the system; see <https://elearningtoolkit.uwo.ca/tools/Originality Reports - TurnItIn.html>.

Computer-marked multiple-choice tests and/or exams may be subject to submission for similarity review by software that will check for unusual coincidences in answer patterns that may indicate cheating.

### **5. Copyright of Course Material**

Lectures and course materials, including PowerPoint presentations, tests, outlines, and similar materials are protected by copyright. Faculty members are the exclusive owner of copyright in those materials they create. Students may take notes and make copies for their own use. Students may not allow others to reproduce or distribute lecture notes and course materials publicly (whether or not a fee is charged) without the express written consent of a faculty member. Unauthorized sharing of class content is subject to academic discipline.

Similarly, students own copyright in their own original papers and exam essays. If a faculty member wishes to post a student's answers or papers on the course website, they should ask for the student's written permission.

### **6. Use of Recordings**

Participants in this course are not permitted to record the sessions, except where recording is an approved accommodation and/or the participant has the prior written permission of the instructor. Unauthorized recording and/or sharing of class content is subject to academic discipline.

### **7. Policy on Attendance**

Any student who, in the opinion of the instructor, is absent too frequently from class or laboratory periods in any course, will be reported to the Dean of the Faculty offering the course, after due warning has been given. On the recommendation of the department concerned, and with the permission of the Dean of that Faculty, the student will be debarred from taking the regular examination in the course.