MOS3362A 571
Introduction to Taxation in Canada
Fall 2026

Instructor: Ruth Ann Strickland
Email: rstrickl@uwo.ca

Course Information

Mode of Instruction: In-Person

Calendar Description:

An introduction to the Income Tax Act (Canada) and its effect on taxation for individuals and corporations. Examines the determination of income, deductions and tax credits for both personal and corporate taxpayers.

Pre-requisite(s): Business Administration 2257 or MOS 2227A/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.

Instructor Contact Information: Ruth Ann Strickland, CPA – rstrickl@uwo.ca

Office Hours: Immediately after class or on zoom by appointment

Course Description:

Throughout this course, students will develop the ability to prepare income tax calculations for individuals and for corporations in accordance with Canadian income tax legislation, based on the Canadian *Income Tax Act*. GST/HST and the *Excise Tax Act* will also be introduced. Students will learn to identify relevant tax issues, research and interpret tax legislation and supporting resources, and apply those principles to analyze and resolve practical tax problems. Students will strengthen their ability to communicate tax conclusions clearly, logically, and professionally in both written and quantitative formats. They will also learn to use professional tools, such as Excel, to support, verify, and enhance their work. Many tax questions require professional judgment. While tax legislation provides the framework, reasonable professionals may differ in interpreting facts or evaluating alternative approaches. Developing the ability to exercise, justify, and defend tax decisions is an important objective of this course.

There is a lot to learn each week, and for many students it will be the first course where they encounter specific income tax procedures. To support student learning, video lectures are provided. These should be watched before coming to class each week so that when you come to class it will be your second exposure. This will help you understand the topics and keep up with the pace. Video lectures allow students to listen in the comfort of their own environment and at times that work best for them. It also allows students to listen again as often as needed to learn the course concepts.

Each class will begin with a discussion of the video lecture. Students will be asked to share something they learned from the video before applying those concepts to tax problems during class. This is also a good opportunity to get clarification on things that they are not sure about.

After class students should continue to do as many exercises and problems as possible until they feel confident with the course material. The chapters in MOS 3362 build on one another. Concepts learned in one chapter are used in subsequent chapters. The end goal is to complete complex tax calculations for a family of individuals and basic tax calculations for a corporation.

All course material, recorded lectures, and course notes are the personal intellectual property of the instructor. They have been created solely for the use of students in MOS 3362 in the fall term of 2026. Sharing with anyone (including, but not limited to, tutors, AI, other websites) is an academic offense.

To protect the intellectual property of course materials and to encourage active learning, students may not take photographs, screenshots, audio recordings, or video recordings of lectures, recorded videos, or classroom activities. Students are expected to make their own notes during class. Lecture slides will be provided in advance. Official solutions to assigned problems will be posted on OWL at the end of each week.

If you plan to go on to pursue a CPA designation, including taking a G-Dip in Accounting program, it is highly recommended that you take and retain good notes throughout this course. These will be invaluable to you later.

Technology Requirements

This course requires the use of **Microsoft Excel** (desktop application for Windows or Mac). Some assignments and in-class activities use Excel-specific features and functions that are not fully compatible with Google Sheets, Apple Numbers, or other spreadsheet software.

Students are responsible for ensuring they have access to Microsoft Excel throughout the course. Assignments must be completed and submitted as **Excel (.xlsx)** files. Work completed in other spreadsheet programs will not be accepted.

Students should verify that Excel is installed and functioning on their computer before the first assignment is due. Technical difficulties arising from a lack of access to the required software will not be accepted as grounds for an extension.

OWL Brightspace

Students are responsible for checking the course OWL site https://westernu.brightspace.com/d2l/login regularly for news and updates. This is the primary method by which information will be disseminated to all students in the class.

If students need assistance with the OWL course site, they can seek support on the OWL Brightspace Help page. Alternatively, they can contact the Western Technology Services Helpdesk. They can be contacted by phone at 519-661-3800 or ext. 83800.

How to Succeed:

Successful students consistently do the following:

1. Watch the video lectures before attending class each week.
2. Complete the chapter exercises before attending class each week.
3. Use the textbook as a reference when additional explanations on specific topics are needed. (The textbook is not intended to be read cover to cover.)
4. Come to class prepared to discuss the topics of the week and to work through tax problems.
5. After class, complete as many Assignment Problems and Self-Study Problems as possible. Tax is learned by doing problems, not by just reading about them.
6. Review previous topics regularly. Each week's material builds on concepts introduced in previous weeks.

Learning Outcomes

By taking this course, students should be able to:

- Describe the objectives and the structure of the Canadian income tax system as it relates to the determination of income tax liabilities for an individual and a corporation.
- Apply the procedures and administrative requirements imposed by the Canadian *Income Tax Act*.
- Analyze the four main types of income as well as "other" income and expenses.
- Calculate net and taxable income for an individual and for a corporation by applying the relevant sections of the income tax act.
- Evaluate situations in which a transaction may be subject to special rules.
- Recommend tax planning suggestions for an individual or a family.
- Analyze data from multiple sources in preparing income tax calculations.
- Understand the basic operation of GST/HST and perform basic GST/HST calculations.
- Apply data analytics using Excel to identify patterns and risks in data and to develop professional skepticism in decision-making when considering income tax matters.

This course covers the tax competencies required by CPA. You are expected to remember 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

Course Materials

Required Textbook: Canadian Tax Principles - 2026-2027 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 your learning.

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:
https://bookstore.uwo.ca/textbook-search?campus=KC&term=W2026A&courses%5B0%5D=570_KC/MOS3362A

The textbook is used extensively for this course. Because tax rates and policies change every year, the 2026-2027 edition is required. Using an older edition will not give you the information you need. There have been a lot of tax changes since last year.

You will use the same set of books for MOS 4462 if taken in the winter 2027 term. 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 Brightspace site or https://edu-knotia-ca.proxy1.lib.uwo.ca/

Any other course material will be posted on the Brightspace site at no additional cost to students:
https://westernu.brightspace.com/d2l/login

Students are responsible for checking the Brightspace site regularly for news and updates. This is the primary method by which information will be disseminated to all students in the class.

If students need assistance with the Brightspace site, they can seek support on the OWL Brightspace Help page. Alternatively, they can contact the Western Technology Services Helpdesk by phone at 519-661-3800 or ext. 8380.

Evaluation

Weekly In-Class Professionalism	10%
Tax Engagements (data analytics) – See details on following pages and on OWL	10%
Midterm 1: CH 1–4 and additional course material - Friday, October 2, 3:00 pm	20%
Midterm 2: CH 4–8 and additional course material - Friday, November 13, 3:00 pm	25%
Cumulative Final Exam: Covers all course material - 4 hours (set by Registrar)	35%

Grades <u>will not be adjusted</u> based on need. It is important to monitor your performance in the course. Your final grade reflects the quality of the work you demonstrate throughout the course.

<u>Cheating will not be tolerated.</u> 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. In this case, students will receive a maximum grade of 47%.

<u>Weekly In-Class Professionalism – 10% of Course Grade</u>

Students are expected to attend all class sessions, and to act in a professional manner that is respectful toward the professor and other students. Class participation and engagement are integral parts of the learning experience in this course. Therefore, every student should be prepared to contribute throughout the class. To encourage broad participation, the instructor may occasionally invite individual students to share their thoughts. For classes to run smoothly it is essential that all students are fully prepared for every class.

Class Professionalism will be graded on the 10 best out of 12 classes. The lowest 2 classes will be dropped. Should extenuating circumstances arise, students do not need to request academic consideration for the first 2 missed classes. An academic consideration request without documentation may be used for a 3rd missed class if necessary. This must be formally requested through the student absence portal. Please be aware that missing multiple class sessions for this course may have a negative impact on your understanding of the course material, and therefore on your grade.

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. Even if physically present in the classroom, this will be considered a missed class.
- 1 – attended on time, worked on assigned in-class problems, and demonstrated professionalism throughout class session - but did not ask or answer any questions. Worked effectively in groups. Submitted any in-class work that was required.
- 2 – In addition to 1, the student asked and/or answered questions some questions.
- 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.
- Minimize distractions and remain fully engaged throughout class. Electronic devices may only be used for course-related purposes.
- 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. They recognize preparation, engagement, collaboration, and professional conduct throughout the term. Attendance alone is not sufficient to earn full professionalism marks.

<u>Tax Engagements – 10% of Course Grade</u>

There are 3 "Tax Engagements" to be completed throughout the term.

- **<u>Engagement 1</u>**: Due Friday, September 25, 11:55 pm and accepted without penalty until Sunday, September 27 at 11:55 pm. No Engagements will be accepted after this time for any reason.
- **<u>Engagement 2</u>**: Due Friday, October 30 at 11:55 pm and accepted without penalty until Sunday, November 1 at 11:55 pm. No Engagements will be accepted after this time for any reason
- **<u>Engagement 3</u>**: Due Friday, November 27 at 11:55 pm and accepted without penalty until Sunday, November 29 at 11:55 pm. No Engagements will be accepted after this time for any reason.

Each Engagement simulates work performed by an entry-level professional. Students will analyze client information, identify relevant tax issues, perform calculations in Excel, and justify their conclusions. The goal is to develop the technical competence and professional judgment expected in public accounting. Each student is expected to work independently, and each student's answers should reflect their own best understanding of the Engagement and the data. These Engagements are designed to develop professional judgment. Assignments completed with unauthorized assistance will be considered as not submitted. The use of AI (Artificial Intelligence) is not permitted for these Engagements.

<u>Mid-Term Tests and Final Exams</u>

Questions may include MCQs, tax calculations and schedules, cases, and short written responses.

MID-TERM 1 – Friday, October 2 – 3:00 pm – 20% of grade – covers CH 1 – 4, and any additional material from first 4 weeks of class: Students who miss Mid-Term 1 may use their undocumented absence. In this case, the make-up will be added to MID-TERM 2, making it a 4-hour test. Please note that this is the ONLY time for a make-up for Mid-Term 1. Students who miss this make-up may (with additional approval from academic counselling) be offer an opportunity to write the missed test during the Winter 2027 term. Please note that this means you will have a grade of Incomplete and you may be required to take a reduced course load in the winter term. You will not be able to take MOS 4462 in the winter term.

MID-TERM 2 – Friday, November 13 – 3:00 pm - 25% of grade – covers all material from CH 4 – 8, and any additional material from weeks 5 – 9. Students who miss Mid-Term 2 will require documentation that is approved by academic counselling. With approval, students will be given one opportunity to write a make-up test during the fall term. Students who miss this make-up (and have additional approval from academic counselling), may be offered the opportunity to write the missed test during the winter 2027 term. Please note that this means you will have a grade of Incomplete and you may be required to take a reduced course load in the winter term. You will not be permitted to take MOS 4462 in the fall term.

CUMULATIVE FINAL EXAM – <u>Will include material from throughout this course – 35% of grade:</u> Students who miss the final exam and have approval from academic counselling will be offered the opportunity to write the test at a date and time set by DAN Management. Students who are unable to write the make-up at the scheduled time, and have additional approval from academic counselling, may be offered the opportunity to write the final exam during the Winter 2027 term. Please note that this means you will have a grade of Incomplete and you may be required to take a reduced course load in the winter term. You will not be permitted to take MOS 4462 in the winter term.

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

Bring to Exams: Your student ID card, a nonprogrammable calculator, and something to write with.

Not permitted during exams – course materials, dictionaries, translation devices, cell phones, smart watches, air pods, programmable calculators, and any other communication device. Communication devices must be stored in your bag or on the proctor's desk. They may not be accessed until you have left the exam room. Baseball caps and pulled up hoodies are not permitted during exams.

Students are responsible for assigned sections of the textbook, video lectures, class discussions, and any additional materials that are provided during the course. Please check the Weekly Schedule for details.

New Make-Up Assessment Policy

The Exam Office operates a centralized make-up service to support faculty with the administration of approved make-up assessments. As of September 1, 2026, students will incur a fee of $45.00 per make-up assessment booked with the Exam Office.

The Exam Office centrally runs formal Special Exam Days to support instructors with administering approved special exams. As of September 1, 2026, for any Special Exams booked outside of the designated special exam days, students will incur a fee of $75.00. The designated Special Exam Days for 2026-27 are January 8 and 9, 2027, and May 7 and May 12, 2027.

Artificial Intelligence (AI)

Artificial intelligence (AI) is often an integral part of professional accounting practice. Accordingly, this course focuses on developing the professional judgment needed to evaluate AIs output critically. Although AI can be a powerful productivity tool, it is not a substitute for professional knowledge, analytical thinking, or ethical decision-making.

Throughout your career, you will almost certainly use AI. However, employers hire professionals—not because they can ask AI questions—but because they can recognize when AI produces incomplete, incorrect, or indefensible answers. This course is designed to help you develop that professional judgment. You will have opportunities to evaluate AI-generated work during class, while graded assessments require you to demonstrate your own, unassisted, understanding.

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, 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/

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 write both mid-term tests and must pass at least one 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 maximum final course grade of 47%.

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.

Turnitin Analysis

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. Use of the service is subject to the licensing agreement, currently between The University of Western Ontario and Turnitin.com (http://www.turnitin.com).

Additional Notes

Debarment from final exams:

• A student may be debarred from writing the final examination for failure to maintain satisfactory academic standing throughout the year.

• 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. (This statement is included in the policy pages.)

* Due warning means that the instructor has advised the student in writing/email of the nature of the unsatisfactory performance (i.e. absent too frequently from class), and the consequence of continued unsatisfactory performance (i.e. if another class is missed, the instructor will advise the department and request the student be debarred from writing the final exam).

KING'S UNIVERSITY COLLEGE

GENERAL COURSE POLICIES

2026-2027

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://registrar.uwo.ca/academics/pdfs/student-medical-certificate.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

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://kings.uwo.ca/community/library/services/accessibility/

Students experiencing emotional or mental health distress can access services at King's University College: https://kings.uwo.ca/campus-life/student-supports/

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-health/index.html

Academic Support Services at King's University College: https://www.kings.uwo.ca/current-students/academic-resources/

GBSV Support:

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

Mental Health and Wellness at King's - King's University College

You can reach someone supports at Kings by emailing 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.

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

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://kings.uwo.ca/sites/2025/assets/files/about/governance/policies/board/Board%20Policy%203_1%20Code%20of%20Student%20Responsibilities%20and%20Conduct.pdf

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
https://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_offences.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 you 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.