

COURSE SYLLABUS



COURSE TITLE: ACCT 240 – Taxation 1
CLASS SECTION: 001
TERM: Winter 2023
COURSE CREDITS: 3.0
DELIVERY METHOD(S): In-person

Camosun College campuses are located on the traditional territories of the Lək̓ʷəŋən and W̱SÁNEĆ peoples. We acknowledge their welcome and graciousness to the students who seek knowledge here.
Learn more about Camosun's [Territorial Acknowledgement](#).

For COVID-19 information please visit <https://camosun.ca/about/covid-19-updates>

Camosun College requires mandatory attendance for the first class meeting of each course. If you do not attend, and do not provide your instructor with a reasonable explanation in advance, you will be removed from the course and the space offered to the next waitlisted student.

INSTRUCTOR DETAILS

NAME: Dailene Pewarchuk
EMAIL: dailenep@camosun.ca
OFFICE: CBA 231 E
HOURS: By Appointment, virtual meetings available

As your course instructor, I endeavour to provide an inclusive learning environment. However, if you experience barriers to learning in this course, do not hesitate to discuss them with me. Camosun College is committed to identifying and removing institutional and social barriers that prevent access and impede success.

CALENDAR DESCRIPTION

Students will learn Canadian personal income tax at an introductory level. Topics covered include sources of employment income, property income, capital gains, business income, capital cost allowance, other income, other deductions, taxes payable, and Goods and Services Tax.

PREREQUISITE(S): C in ACCT 110
CO-REQUISITE(S): n/a
EXCLUSION(S): n/a

Camosun College (2021) Calendar Description retrieved from: Camosun College (2021) Calendar Description retrieved from: <http://camosun.ca/learn/calendar/current/web/acct.html>

Ω Please note: This outline will not be kept indefinitely. We recommended students keep this outline for their records, especially to assist in transfer credit to post-secondary institutions.

COURSE LEARNING OUTCOMES / OBJECTIVES

Upon successful completion of this course, students will be able to:

1. Calculate the appropriate amount of income and tax liability for individuals.
2. Differentiate between the various types of income and determine their proper treatment for tax calculations.
3. Recognize that tax provisions have various economic and/or social policy reasons for them.

REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

Course pack will be provided on D2L.

Other:

- Canada Revenue Agency's (CRA) Website
- Non-programmable, non-textual calculator

COURSE SCHEDULE, TOPICS, AND ASSOCIATED PREPARATION / ACTIVITY / EVALUATION

The following schedule and course components are subject to change with reasonable advance notice, as deemed appropriate by the instructor.

| WEEK | DATE RANGE | TOPIC | ASSIGNED READING - CHAPTERS | OTHER NOTES |
|------|----------------|---|--------------------------------|---|
| 1 | Jan 9 – 15 | Introduction, Administration and Ethics | 1 | |
| 2 | Jan 16 – 22 | Depreciable Property (CCA) | 3 | |
| 3 | Jan 23 – 29 | Property Income | 4 | |
| 4 | Jan 30 - Feb 5 | Employment Income | 2 | T5 Project (4%) Due Feb 5, 11:59pm |
| 5 | Feb 6 – 12 | Employment Income and Expenses | 2 | |
| 6 | Feb 13 – 19 | Capital Gains | 6 | T4 Project (4%) Due Feb 19, 11:59pm |
| 7 | Feb 20 – 26 | READING BREAK – no classes | | |
| 8 | Feb 27 - Mar 5 | Capital Gains and Review Midterm | 1-4, 6 | Midterm (35%) Mar 3 rd in class |
| 9 | Mar 6 – 12 | Business Income | 8 | |
| 10 | Mar 13 - 19 | Other Income and Deductions | 5,7 | |
| 11 | Mar 20 – 26 | Determination of Taxable Income, and Tax Payable | 9,10 | |
| 12 | Mar 27 - Apr 2 | T1 Project | | T1 Project (10%) Due April 2 nd , 11:59pm |
| 13 | Apr 3 – 9 | GST, and PST | 11,12 | |

| WEEK | DATE RANGE | TOPIC | ASSIGNED READING - CHAPTERS | OTHER NOTES |
|---|-------------|--------------|--------------------------------|--|
| 14 | Apr 10 – 14 | GST, and PST | 1,11,12 | GST Big Data Project (2%) Due April 14, 11:59pm |
| April 17 – 25, W2023 Final Exam Period. Exact time and location TBA. | | | | |

Students registered with the Centre for Accessible Learning (CAL) who complete quizzes, tests, and exams with academic accommodations have booking procedures and deadlines with CAL where advanced notice is required. Deadlines can be reviewed on the [CAL exams page](http://camosun.ca/services/accessible-learning/exams.html). <http://camosun.ca/services/accessible-learning/exams.html>

EVALUATION OF LEARNING

| DESCRIPTION | WEIGHTING |
|---|-----------|
| Projects <ul style="list-style-type: none"> • T5 (4%) • T4 (4%) • T1 (10%) • GST (2%) | 20% |
| Exams <ul style="list-style-type: none"> • Midterm (35%) • Final Exam (45%) | 80% |
| TOTAL | 100% |

If you have a concern about a grade you have received for an evaluation, please come and see me as soon as possible. Refer to the [Grade Review and Appeals](http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf) policy for more information.
<http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf>

Projects:

To provide practical experience you will be completing four projects including the preparation of T5s, T4s, a T1 and a GST Project that uses big data.

The GST Big Data Project uses Excel Pivot Tables, you will need to use the desktop version of Office365, which is available free for student download (<https://legacy.camosun.ca/services/its/other-services.html>).

The T1 project uses Profile Software (not MAC compatible). A link is provided on D2L if you wish to download the student version of the software to your personal computer. If you have not had experience with Profile software previously, you are strongly advised to review the training from Profile (see link on D2L). The project covers all topics in personal tax.

Exams:

The midterm (35%) and final exam (45%) are written on campus. The midterm is approximately two (2) hours in length and the final exam is three (3) hours. The only material allowed in an exam is a calculator, pen or pencil, highlighter, eraser, and **a student-prepared 8.5x11 reference sheet (midterm 1-sided; final exam 2-sided)**. The midterm and final exams are closed book.

COURSE GUIDELINES & EXPECTATIONS

Deadlines and exams. You must submit your assignments on the due date or as announced. A grade of zero will be assigned to late submissions. There are no additional assignments or make-up exams of any kind if you performed poorly on an assignment, midterm or final exam.

EXAM DATES WILL NOT BE RESCHEDULED. Non-attendance on scheduled exam dates results in a zero grade. Exceptions will be made only for medical reasons or extenuating circumstances that must be submitted and then accepted by the instructor. Please advise your instructor promptly.

Students registered through the [Centre for Accessible Learning \(CAL\)](#) should discuss timelines with their instructors at the beginning of each semester.

Medical notes must be dated, signed, and be written on letterhead or prescription paper imprinted with the physician's name and address. Notes are accepted from Physician (GP or medical specialist), Nurse Practitioner, Psychiatrist, Psychologist, Counsellor and Aboriginal Elder. Electronic notes will not be accepted. Medical documentation must be received as soon as reasonably possible.

SCHOOL OR DEPARTMENTAL INFORMATION

Assignment formatting. The School of Business uses APA style for formatting assignments and citing references. Proper citations and formatting using APA style will be required. See Camosun College (2018) Library Citation Guides retrieved from: <http://camosun.ca.libguides.com/apa7>

- Where required by your instructor, submit all assignments into the D2L assignments by your last name.
- In text citations for quotes, paraphrasing, and references must be consistent with APA standards.
- Grammar, spelling, style and APA formatting, citations and referencing will be assessed in your mark.
- All submitted work must be properly referenced to sources where required by your instructor.
- Unless otherwise specified, you are to submit your own work, any work collaborated (unless permitted by the course) will be considered in violation of the college's Student Conduct Policy. See Camosun College (2003) Student Conduct Policy from: <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.5.pdf>.

Want to know more about events happening in the Accounting and Finance department, including recruiting and networking events? Check out <http://camosun.ca/cpa2b> for current events.

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- EXAM DATES WILL NOT BE RESCHEDULED. Non-attendance on scheduled exam dates results in a zero grade. Exceptions will be made only for medical reasons or extenuating circumstances that must be submitted and then accepted by the instructor. Please advise your instructor promptly.
- Students registered through the Centre for Accessible Learning (CfAL) should discuss timelines with their instructors at the beginning of each semester.

- Medical notes must be dated, signed, and be written on letterhead or prescription paper imprinted with the physician’s name and address. Notes are accepted from Physician (GP or medical specialist), Nurse Practitioner, Psychiatrist, Psychologist, Counsellor and Aboriginal Elder. Electronic notes will not be accepted. Medical documentation must be received as soon as reasonably possible.

Recommended Materials/Resources to Assist Students to Succeed Throughout the Course

[Camosun Learning Skills page](#) and [Camosun Learning Skills Guides](#)
[Camosun Writing Centres: Tools and Resources](#)
[APA 7th Edition Workbook](#)
[Purdue Online Writing Lab \(OWL\)](#)
[SFU Essay Assignment Calculator](#) (Camosun’s [Time Management Guide](#) also links to this page)

Employment Opportunities. Job positions for Co-op work terms, non-Co-op work terms, and full-time employment are posted on Camosun’s employment website. See Camosun College (2018) Co-op and Career Portal from: <https://educationthatworks.camosun.ca/>.

STUDENT RESPONSIBILITY

Enrolment at Camosun assumes that the student will become a responsible member of the College community. As such, each student will display a positive work ethic, assist in the preservation of College property, and assume responsibility for their education by researching academic requirements and policies; demonstrating courtesy and respect toward others; and respecting expectations concerning attendance, assignments, deadlines, and appointments.

SUPPORTS AND SERVICES FOR STUDENTS

Camosun College offers a number of services to help you succeed in and out of the classroom. For a detailed overview of the supports and services visit <http://camosun.ca/students/>.

| Support Service | Website |
|-------------------------------------|---|
| Academic Advising | http://camosun.ca/advising |
| Accessible Learning | http://camosun.ca/accessible-learning |
| Counselling | http://camosun.ca/counselling |
| Career Services | http://camosun.ca/coop |
| Financial Aid and Awards | http://camosun.ca/financialaid |
| Help Centres (Math/English/Science) | http://camosun.ca/help-centres |
| Indigenous Student Support | http://camosun.ca/indigenous |
| International Student Support | http://camosun.ca/international/ |
| Learning Skills | http://camosun.ca/learningskills |
| Library | http://camosun.ca/services/library/ |

| Support Service | Website |
|---------------------------|---|
| Office of Student Support | http://camosun.ca/oss |
| Ombudsperson | http://camosun.ca/ombuds |
| Registration | http://camosun.ca/registration |
| Technology Support | http://camosun.ca/its |
| Writing Centre | http://camosun.ca/writing-centre |

If you have a mental health concern, please contact Counselling to arrange an appointment as soon as possible. Counselling sessions are available at both campuses during business hours. If you need urgent support after-hours, please contact the Vancouver Island Crisis Line at 1-888-494-3888 or call 911.

COLLEGE-WIDE POLICIES, PROCEDURES, REQUIREMENTS, AND STANDARDS

Academic Accommodations for Students with Disabilities

The College is committed to providing appropriate and reasonable academic accommodations to students with disabilities (i.e. physical, depression, learning, etc). If you have a disability, the [Centre for Accessible Learning](#) (CAL) can help you document your needs, and where disability-related barriers to access in your courses exist, create an accommodation plan. By making a plan through CAL, you can ensure you have the appropriate academic accommodations you need without disclosing your diagnosis or condition to course instructors. Please visit the CAL website for contacts and to learn how to get started:

<http://camosun.ca/services/accessible-learning/>

Academic Integrity

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.13.pdf> for policy regarding academic expectations and details for addressing and resolving matters of academic misconduct.

Academic Progress

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.1.pdf> for further details on how Camosun College monitors students' academic progress and what steps can be taken if a student is at risk of not meeting the College's academic progress standards.

Course Withdrawals Policy

Please visit <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.2.pdf> for further details about course withdrawals. For deadline for fees, course drop dates, and tuition refund, please visit <http://camosun.ca/learn/fees/#deadlines>.

Grading Policy

| Percentage | Grade | Description | Grade Point Equivalency |
|------------|-------|---|-------------------------|
| 90-100 | A+ | | 9 |
| 85-89 | A | | 8 |
| 80-84 | A- | | 7 |
| 77-79 | B+ | | 6 |
| 73-76 | B | | 5 |
| 70-72 | B- | | 4 |
| 65-69 | C+ | | 3 |
| 60-64 | C | | 2 |
| 50-59 | D | Minimum level of achievement for which credit is granted; a course with a "D" grade cannot be used as a prerequisite. | 1 |
| 0-49 | F | Minimum level has not been achieved. | 0 |

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.5.pdf> for further details about grading.

Grade Review and Appeals

Please visit <https://camosun.ca/registration-records/policies-and-procedures-students/academic-policies-and-procedures-students> for policy relating to requests for review and appeal of grades.

Final Exams

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf> for policy relating to academic policies and procedures.

Mandatory Attendance for First Class Meeting of Each Course

Camosun College requires mandatory attendance for the first class meeting of each course. If you do not attend, and do not provide your instructor with a reasonable reason in advance, you will be removed from the course and the space offered to the next waitlisted student. For more information, please see the "Attendance" section under "Registration Policies and Procedures" (<http://camosun.ca/learn/calendar/current/procedures.html>) and the Grading Policy at <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.5.pdf>.

Medical / Compassionate Withdrawals

Students who are incapacitated and unable to complete or succeed in their studies by virtue of serious and demonstrated exceptional circumstances may be eligible for a medical/compassionate withdrawal. Please visit <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.8.pdf> to learn more about the process involved in a medical/compassionate withdrawal.

Sexual Violence and Misconduct

Camosun is committed to creating a campus culture of safety, respect, and consent. Camosun's Office of Student Support is responsible for offering support to students impacted by sexual violence. Regardless of

when or where the sexual violence or misconduct occurred, students can access support at Camosun. The Office of Student Support will make sure students have a safe and private place to talk and will help them understand what supports are available and their options for next steps. The Office of Student Support respects a student's right to choose what is right for them. For more information see Camosun's Sexualized Violence and Misconduct Policy: <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.9.pdf> and camosun.ca/sexual-violence. To contact the Office of Student Support: oss@camosun.ca or by phone: 250-370-3046 or 250-3703841

Student Misconduct (Non-Academic)

Camosun College is committed to building the academic competency of all students, seeks to empower students to become agents of their own learning, and promotes academic belonging for everyone. Camosun also expects that all students to conduct themselves in a manner that contributes to a positive, supportive, and safe learning environment. Please review Camosun College's Student Misconduct Policy at <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.5.pdf> to understand the College's expectations of academic integrity and student behavioural conduct.

Changes to this Syllabus: Every effort has been made to ensure that information in this syllabus is accurate at the time of publication. The College reserves the right to change courses if it becomes necessary so that course content remains relevant. In such cases, the instructor will give the students clear and timely notice of the changes.