

COURSE SYLLABUS



COURSE TITLE:	ACCT 240 – Taxation 1
CLASS SECTION:	002
TERM:	Fall 2023
COURSE CREDITS:	3.0
DELIVERY METHOD(S):	In-person classroom 219

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](#).

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.

Mandatory attendance for the first class in this course is achieved through physically attending the first class in the classroom 219 at Camosun College's Interurban campus on September 6, 2023.

INSTRUCTOR DETAILS

NAME:	YJ Lin
EMAIL:	Linyj@camosun.ca
OFFICE:	To be announced
HOURS:	By Appointment

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, BC provincial sales tax, and Goods and Services Tax.

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

Camosun College (2023-2024) Calendar Description retrieved from: Camosun College (2023-2024) 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

Computer and software requirements

- The course will be delivered in a physical in-personal classroom 219 at Camosun College's Interurban campus while the course materials and assignments etc. are via Camosun College's Desire2Learn (D2L) platform which you can access online at online.camosun.ca. For instructions on how to first access D2L, please see https://camosun.teamdynamix.com/TDClient/67/Portal/KB/ArticleDet?ID=1609#domain_account
- As a Camosun student, you qualify for a free Office 365 subscription. Please see details at <https://legacy.camosun.ca/services/its/other-services.html>. If you need to borrow a laptop or hotspot, there is a limited supply that are loaned to students by Camosun College.
- Your computer hardware and software need to meet the minimum standards set by Camosun College <https://camosun.ca/services/student-orientation/online-learning>. For D2L, it is recommended that you **use Google Chrome** as your browser.
- You will require a strong internet connection.

Course pack will be provided on D2L.

Other:

- Canada Revenue Agency (CRA) website
- Non-programmable, non-textual calculator (optional)

The instructor does not know what you do not know. Please make sure you ask questions.

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

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

WEEK	DATE RANGE	TOPIC	ASSIGNED READING - CHAPTERS	DUE DATES
1	Sept 5-10	Introduction to tax	1	Start up quiz due Friday, September 8th 11:59pm (100% grade required to gain access to course content)

WEEK	DATE RANGE	TOPIC	ASSIGNED READING - CHAPTERS	DUE DATES
2	Sept 11 - 17	GST and PST	11 & 12	
3	Sept 18 - 24	Depreciable Property (CCA)	3	Module quiz #1 (Ch 1, 11, 12) due Monday, September 18 th 11:59pm GST Big Data Project due Tuesday, September 19 th 11:59pm
4	Sept 25 – Oct 1	Property Income	4	Module quiz #2 (Ch 3) due Monday, September 25 th 11:59pm
5	Oct 2 - 8	Employment Income and Expenses	2	Module quiz #3 (Ch 4) due Monday, October 2 nd 11:59pm T5 Project due Tuesday, October 3 rd 11:59pm October 2 nd – Camosun closed due to holiday
6	Oct 9 - 15	Employment Income and Expenses (continued)		October 9 th – Camosun closed due to holiday
7	Oct 16 - 22	Capital Gains	6	Module quiz #4 (Ch 2) due Monday, October 16 th 11:59pm T4 Project due Tuesday October 17 th 11:59pm
8	Oct 23 - 29	MIDTERM – Oct 25th 8:30am (Room 219)		Midterm exam - October 25 th 8:30am (Room 219) – paper exams (NO online access required). Module quiz #5 (Ch 6) due Monday, October 23 rd 11:59pm
9	Oct 30 – Nov 5	Business Income	8	
10	Nov 6 - 12	Other income and Deductions	5,7	Module quiz #6 (Ch 8) due Monday, November 6 th 11:59pm
11	Nov 13 - 19	Determination of Taxable Income and Tax Payable	9,10	Module quiz #7 (Ch 5,7) due Monday, November 13 th 11:59pm

WEEK	DATE RANGE	TOPIC	ASSIGNED READING - CHAPTERS	DUE DATES
				November 13th – Camosun closed due to holiday
12	Nov 20 - 26	Determination of Taxable Income and Tax Payable (continued)	9,10	
13	Nov 27 – Dec 3	T1 Project		Module quiz #8 (Ch 9,10) due Monday, November 27th 11:59pm
14	Dec 4 - 9	Review		T1 Project due Tuesday, December 5th 11:59pm December 6th – last day of instruction
<p>December 11 - 19, 2023 Final Exam Period - Exact time and location will be announced by Camosun College on October 13th, 2023 (posted on myCamosun). The instructor does not have any authority to change the time and date for the final exam. The final exam will be an in-person paper exam in a physical classroom at the Camosun College's Interurban campus.</p>				

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"> • GST (2%) • T5 (3%) • T4 (3%) • T1 (8%) 	16%
Module quizzes (1 quiz will be dropped) – 2% per quiz	14%
Exams <ul style="list-style-type: none"> • Midterm (30%) – all topics covered up to and including week 7. • Final Exam (40%) – comprehensive meaning all topics covered in the course during the semester. 	70%
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.

All the work in your project must be your own individual work. All projects are NOT group projects. Please feel free to discuss the projects with each other; however, you must complete the projects on your own.

If you miss the deadline for any projects, you will receive a zero grade - no exceptions. There will be no make up projects regardless of your reason for missing them. The strict rule is because the due dates are provided to you with advance notice – plan ahead!

Quiz:

One quiz will be dropped and the one to be dropped will be the lowest grade of all.

The quizzes are for individual learning purposes. They are to be done individually. They are not to be done in a group. If you cannot successfully challenge the quizzes by applying concepts learned in class and in the course pack, your chances of passing the mid-term and final exams will be rather remote.

If you miss the deadline for any quizzes, you will receive a zero grade. There will be no make up quiz regardless of your reason for missing it. The strict rule is because the due dates are provided to you with advance notice – plan ahead!

Exams:

The midterm (30%) and final exam (40%) are paper exams in-person in a physical classroom at the Camosun College's Interurban campus.

The midterm is approximately two (2) hours in length and the final exam is three (3) hours.

The only items allowed in an exam are pens or pencils, highlighters, erasers, water, non-noisy snacks and **a student-prepared 8.5x11 reference sheet (midterm 1-sided; final exam 2-sided)**. Non-programmable/textual calculators are also allowed. Programmable/textual calculators are NOT allowed. Details regarding the reference sheet requirements and restrictions will be provided on D2L. The midterm and final exams are closed book. All cell phones must be turned off during the exam. Smart watches/glasses/devices of any kind are NOT allowed.

COURSE GUIDELINES & EXPECTATIONS

Deadlines and exams. You must submit and complete your projects and quizzes and write mid-term and final exams on the due date or as announced. A grade of zero will be assigned to late submissions/non-attendance. Late submissions will not be reviewed. There are no make-up quizzes, projects or exams of any kind if you simply missed it or if you performed poorly on them.

EXAM DATES WILL NOT BE RESCHEDULED. Non-attendance on scheduled exam dates will result in a zero grade. Exceptions will be made only for medical reasons or extenuating circumstances. The students must submit **in writing in advance with reasonable notice (i.e., at least one week prior)**. In accordance with the Camosun College's policy and at the instructor's discretion, the instructor may accept or reject the request for rescheduling the exam depending on the circumstances. Plan ahead!

If you are late to the mid-term or final exams while the exams are in progress, you will not be given extra time to complete the exam. To be clear - for example:

- if a 2-hour exam is scheduled to start at 8:30am and you arrive at 9:30am (i.e., 1 hour late), you will have 1 hour to complete the exam. If you arrive at 10:31am, that is considered non-attendance because you did not arrive while the exam was in progress.

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.

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 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 camosun.ca/services.

Support Service	Website
Academic Advising	camosun.ca/services/academic-supports/academic-advising
Accessible Learning	camosun.ca/services/academic-supports/accessible-learning
Counselling	camosun.ca/services/health-and-wellness/counselling-centre
Career Services	camosun.ca/services/co-operative-education-and-career-services
Financial Aid and Awards	camosun.ca/registration-records/financial-aid-awards
Help Centres (Math/English/Science)	camosun.ca/services/academic-supports/help-centres
Indigenous Student Support	camosun.ca/programs-courses/iecc/indigenous-student-services
International Student Support	camosun.ca/international
Learning Skills	camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills
Library	camosun.ca/services/library
Office of Student Support	camosun.ca/services/office-student-support
Ombudsperson	camosun.ca/services/ombudsperson
Registration	camosun.ca/registration-records/registration
Technology Support	camosun.ca/services/its
Writing Centre	camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills

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 Integrity

Students are expected to comply with all College policy regarding academic integrity; which is about honest and ethical behaviour in your education journey. The following guide is designed to help you understand your responsibilities: <https://camosun.libguides.com/academicintegrity/welcome>

Please visit <https://camosun.ca/sites/default/files/2021-05/e-1.13.pdf> for Camosun's Academic Integrity policy and details for addressing and resolving matters of academic misconduct.

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:

<https://camosun.ca/services/academic-supports/accessible-learning>

Academic Progress

Please visit <https://camosun.ca/sites/default/files/2023-02/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 <https://camosun.ca/sites/default/files/2021-05/e-2.2.pdf> for further details about course withdrawals. For deadline for fees, course drop dates, and tuition refund, please visit <https://camosun.ca/registration-records/tuition-fees#deadlines>.

Grading Policy

Please visit <https://camosun.ca/sites/default/files/2021-05/e-1.5.pdf> for further details about grading.

Grade Review and Appeals

Please visit <https://camosun.ca/sites/default/files/2021-05/e-1.14.pdf> for policy relating to requests for review and appeal of grades.

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 (see [policy](#)).

Please visit <https://camosun.ca/services/forms#medical> 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: <https://camosun.ca/sites/default/files/2021-05/e-2.9.pdf> and camosun.ca/services/sexual-violence-support-and-education. To contact the Office of Student Support: oss@camosun.ca or by phone: 250-370-3046 or 250-370-3841

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 <https://camosun.ca/sites/default/files/2021-05/e-2.5.pdf> to understand the College's expectations of academic integrity and student behavioural conduct.

Looking for other policies?

The full suite of College policies and directives can be found here: <https://camosun.ca/about/camosun-college-policies-and-directives>

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.