

COURSE SYLLABUS



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|---------------------|-----------------------|
| COURSE TITLE: | ACCT 240 – Taxation 1 |
| CLASS SECTION: | 003 |
| TERM: | Winter 2025 |
| COURSE CREDITS: | 3.0 |
| DELIVERY METHOD(S): | Face-to-face |

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

INSTRUCTOR DETAILS

| | |
|---------|-----------------------------------|
| NAME: | Dailene Pewarchuk, CPA |
| EMAIL: | dailenep@camosun.ca |
| OFFICE: | CBA 231 E |
| HOURS: | Please e-mail to book 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, 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

Computer and software requirements

- The course will utilize Camosun College's Desire2Learn (D2L) platform which you can access online at [online.camosun.ca](https://camosun.ca). **This course will be delivered in-person but we will utilize D2L for supplementary resources as well as quizzes, assignments and discussion board posts.**
- 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 Chrome as your browser.
- You will require access to a Windows-PC in order to download TaxCycle, the software required for the T1 project in this course. Note that Taxcycle will also be installed in specific labs in CBA, if you wish to complete the project on campus.

Course pack, in lieu of a textbook, will be provided on D2L.

Other:

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

Mandatory Attendance for First Class Meeting of Each Course

This section of ACCT 240 requires mandatory attendance for the 'first class meeting' of the 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 for Students" [Registration Policies for Students | Camosun College](#)

Mandatory attendance will be taken at our first class on Tuesday, January 7th.

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 | DUE DATES |
|------|-----------------------|--|-----------------------------------|--|
| 1 | January 6 – 12 | Introduction to tax | 1 | Academic integrity quiz due Friday, January 10th 11:59pm (80% grade required to gain access to future quizzes) |
| 2 | January 13 – 19 | GST and PST | 11 & 12 | Module quiz #1 (Ch 1, 11, 12) due Sunday, January 19th 11:59pm GST Big Data Project due Tuesday, January 21st 11:59pm |
| 3 | January 20 – 26 | Depreciable Property (CCA) | 3 | Module quiz #2 (Ch 3) due Sunday, January 26th 11:59pm |
| 4 | January 27 – Feb 2 | Property Income | 4 | Module quiz #3 (Ch 4) due Sunday, February 2nd 11:59pm T5 Project due Tuesday, February 4th 11:59pm |
| 5 | February 3 – 9 | Employment Income and Expenses | 2 | |
| 6 | February 10 – 16 | Employment Income and Expenses (continued) | | Module quiz #4 (Ch 2) due Sunday, February 23rd, 11:59pm T4 Project due Tuesday February 25th 11:59pm |
| 7 | February 17 – 23 | READING BREAK – no new content coverage this week | | <i>(see week 6 above for items due at end of reading week)</i> |
| 8 | February 24 – March 2 | MIDTERM Week details to be posted to D2L/discussed in class closer to exam date | | Midterm exam – IN CLASS Thursday, February 27th 8:30am (1 hour, 45 minutes) |
| 9 | March 3 – 9 | Capital Gains | 6 | Module quiz #5 (Ch 6) due Sunday, March 9th 11:59pm |

| WEEK | DATE RANGE | TOPIC | ASSIGNED READING - CHAPTERS | DUE DATES |
|---|--------------------|--|-----------------------------------|--|
| 10 | March 10 – 16 | Business Income | 8 | Module quiz #6 (Ch 8) due Sunday, March 16 th 11:59pm |
| 11 | March 17 – 23 | Other Income and Deductions | 5,7 | Module quiz #7 (Ch 5,7) due Sunday March 23 rd 11:59pm |
| 12 | March 24 – 30 | Determination of Taxable Income and Tax Payable | 9,10 | Module quiz #8 (Ch 9,10) due Sunday, March 30 th 11:59pm |
| 13 | March 31 – April 6 | T1 Project | | T1 Project due Tuesday, April 8 th , 11:59pm |
| 14 | April 7 – 11 | Review | | |
| April 14 - 25, 2025, W2025 Final Exam Period. 3 hours. 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](https://camosun.ca/services/academic-supports/accessible-learning/academic-accommodations-exams). <https://camosun.ca/services/academic-supports/accessible-learning/academic-accommodations-exams>

EVALUATION OF LEARNING

| DESCRIPTION | WEIGHTING |
|--|----------------------|
| Projects <ul style="list-style-type: none"> • T5 (3%) • T4 (3%) • T1 (7%) • GST (2%) | 15% |
| Module quizzes (1 quiz will be dropped) | 12% |
| “Dear tax student” discussion board posts | 3% |
| Exams <ul style="list-style-type: none"> • Midterm (30%) • Final Exam (40%) | 70% |
| 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 policy for more information. https://camosun.ca/sites/default/files/2021-05/e-1.14.pdf | TOTAL 100% |

Midterm and Final exams:

Midterm and final exams in this course will be in-person. The midterm exam will occur during regular class time, and the final exam will occur as scheduled by the college during the final exam period.

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)**. Details regarding the reference sheet requirements and restrictions will be provided on D2L. The midterm and final exams are closed book.

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 **Taxcycle** 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 Taxcycle software previously, you are strongly advised to review the training material from Taxcycle and prepared by your instructors (see link on D2L). The project covers all topics in personal tax.

Generative AI (Including ChatGPT, Claude, Copilot, Gemini) Not Permitted

Any work submitted must be your own original work unless specifically noted in the instructions by your instructor. Any unpermitted use of generative artificial intelligence (AI), including ChatGPT, Claude, Copilot and Gemini, is prohibited and constitutes academic misconduct. Any student suspected of submitting work that includes AI generated content may be asked for preliminary work or other materials to evidence the student's original and unaided authorship. The student may also be asked to separately explain or support their work. AI identification methods may also be employed by the instructor. After review, if it is determined by the instructor that submitted work likely contains AI generated content, the work may receive a zero and may be subject to further misconduct measures set out in the Camosun College (2021) Academic Integrity Policy.

<https://camosun.ca/sites/default/files/2021-09/e-1.13.pdf>

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>.

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.

- **MIDTERM AND FINAL EXAM DATES WILL NOT BE RESCHEDULED.** Non-attendance on scheduled exam dates results in a zero grade. Exceptions will be made only for personal emergencies or unforeseeable extenuating circumstances in accordance with the College's Final Exam Reschedule and Repeat Policy <https://camosun.ca/sites/default/files/2022-11/e-1.17.pdf>
- 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.

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/>.

Accounting and Finance Students

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.

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 | 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

Camosun College is committed to achieving full accessibility for persons with disabilities. Part of this commitment includes arranging appropriate academic accommodations for students with disabilities to ensure they have an equitable opportunity to participate in all of their academic activities. If you are a student

with a documented disability and think you may need accommodations, you are strongly encouraged to contact the Centre for Accessible Learning (CAL) and register as early as possible. Please visit the CAL website for more information about the process of registering with CAL, including important deadlines:

<https://camosun.ca/cal>

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 [Medical/Compassionate Withdrawals 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.