

COURSE SYLLABUS



COURSE TITLE:	ACCT 375 – Taxation 2
CLASS SECTION:	001
TERM:	Summer 2024
COURSE CREDITS:	3.0
DELIVERY METHOD(S):	In person classes Tuesday and Thursday

Camosun College campuses are located on the traditional territories of the Ləkʷəŋən and W̱SÁNEĆ 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:	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 the fundamental principles, concepts, and application of Canadian federal income tax legislation for both the corporation and individual as taxpayers. The course emphasizes the application of income tax rules to situations commonly encountered by taxpayers.

PREREQUISITE(S):	C in ACCT 110 and C in ACCT 240 OR 470
CO-REQUISITE(S):	n/a
EXCLUSION(S):	n/a

Camosun College (2022) Calendar Description retrieved from: Camosun College (2022) 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 individual and corporate entities.
2. Examine the various types of income and determine their proper treatment for corporate tax calculations.
3. Relate the tax provisions to the various economic and/or social policy reasons for them.

- Differentiate between business income for tax purposes and income calculated under Generally Accepted Accounting Principles (GAAP).

REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

Computer and software requirements

- The course will be delivered online using Camosun College’s Desire2Learn (D2L) platform which you can access online at [online.camosun.ca](https://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 Chrome as your browser.

Textbook and other Materials:

Bryd, C., & Chen, I. (2023). Byrd & Chen’s Canadian Tax Principles (2023-2024 ed.). North York, ON, Canada: Pearson Canada Inc.

- Either hardcopy or e-text is acceptable.

Other:

- Canada Revenue Agency’s (CRA) Website
- Non-programmable, non-textual calculator
- Computer access required, with video, audio and microphone accessible.
Please review the following link for Camosun College online learning requirements:
[Online Learning | Camosun College](#)

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.

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	July 2 – 7	Course Introduction Module 1 – ACCT 240 Review Module 2 – Employment Income	ACCT 240 Course pack Chapter 3 and 4	Student profile due by Friday July 5th at 11:59pm Homework Assignment #1 Due Sun July 7th (initial) and Monday July 8th (revisions) by 11:59 pm D2L Quiz – Module 1 and 2, due July 7th at 11:59pm

WEEK	DATE RANGE	TOPIC	ASSIGNED READING - CHAPTERS	OTHER NOTES
2	July 8 – 14	Module 3 – CCA Module 4 – Property Income and Capital Gains	5 7,8	Discussion Board Post #1 Due July 14 th at 11:59pm D2L Quiz – Module 3, due July 14 th at 11:59pm D2L Quiz – Module 4, due July 14 th at 11:59pm
3	July 15 – 21	Module 5 – Business Income Module 6 – Corporate Taxes Payable	6 12,13,14	Homework Assignment #2 Due Sun July 21st (initial) and Monday July 22th (revisions) by 11:59 pm D2L Quiz – Module 5 and 6, due July 21 st at 11:59pm
4	July 22 – 28	MIDTERM Module 7 – Shareholder loans and remuneration	15	Midterm (Module 1 – 6) July 23rd, In Class 6:00pm start.
5	July 29 – Aug 4	Module 7 – Shareholder loans and remuneration Module 8 – Lifetime Capital Gain Exemption	15 11	Discussion Board Post #2 Due Aug 4 th at 11:59pm D2L Quiz – Module 7, due Aug 4 th at 11:59pm
6	Aug 5 – 11	Module 8 – Lifetime Capital Gain Exemption (continued) Module 9 – Purchase and Sale of a Business	11 14,16,17	Homework Assignment #3 Due Sun Aug 11th (initial) and Monday Aug 12th (revisions) by 11:59 pm D2L Quiz – Module 8 and 9, due Aug 11 th
7	Aug 12 – 19	Module 10 – Rollovers under Section 85 Final Review	16	
August 20 – 22, S2024 Final Exam Period. Exact time and location TBA. Please do not book travel during this time.				

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 noticed 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
Discussion Board	5%
D2L Module Quizzes	10%
Homework Assignments (3 in total)	15%
Exams <ul style="list-style-type: none"> • Midterm (30%) – 110 minutes • Final Exam (40%) - 180 minutes 	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>

COURSE GUIDELINES & EXPECTATIONS

Exams:

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.

Quizzes:

Quizzes in this course will be written online through D2L. Students can write the quizzes at anytime before the deadline (see schedule above for dates).

The purpose of these quizzes is to provide students an opportunity to test how well they know the material, and identify any areas that require further studying.

The quizzes are based on substantial completion only, which means, if a student completes the quiz on time and attempts all questions they will get full marks.

Discussion Board Posts:

To provide students with an opportunity to practice communication skills, as well as apply key concepts, discussion board posts will be required. Detailed instructions will be posted on D2L during the first week of classes.

Homework Assignments:

Homework assignments will consist of two components. First, students will complete and submit their first attempt (initial). They will then receive access to the solutions and be required to self review their work, make any corrections, reflect and resubmit (revisions). Both components must be completed to receive a grade.

Detailed instructions will be posted on D2L during the first week of classes.

Chat GPT and other AI tools. During this course, you are going to be required to complete a number of written assignments. Can you use AI to complete this!? Maybe! If you choose to use AI for one of your written assignments, you must DISCLOSE that you have used it and indicate which portion of the text was prepared by AI versus prepared by you. Within your report, you must include a discussion on WHY you used chat GPT, how it helped you, and what areas it left out. Did you make any edits to what it gave you? **If I find that chat GPT has**

been used and not disclosed, even when permitted, academic integrity penalties will be applied. AI is not appropriate in response to debrief questions or reflections on self-learning, and cannot be used in exams.

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.

- **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 [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.