

COURSE SYLLABUS



COURSE TITLE:	ACCT 375 – Taxation 2
CLASS SECTION:	001
TERM:	Winter 2025
COURSE CREDITS:	3.0
DELIVERY METHOD(S):	In-Person Instruction -W/F 10:30-12:20

Camosun College respectfully acknowledges that our campuses are situated on the territories of the Ləkʷəŋən (Songhees and Kosapsum) and WSÁNEĆ peoples. We honour their knowledge and welcome to all students who seek education here.

INSTRUCTOR DETAILS

NAME:	Ryan Sykes
EMAIL:	sykesr@camosun.ca
OFFICE:	CBA 257
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 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 ACCT240 or 470
CO-REQUISITE(S):	n/a

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

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. 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. (2024). Byrd & Chen's Canadian Tax Principles (2024-2025 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 375 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 Wednesday, January 8th.

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	Course Introduction Module 1 – Acct 240 Review Module 2 – Employment Income	1, 2, 3, 4	
2	January 13 - 19	Module 2 – Employment Income continued	3, 4	D2L Quiz – Module 1 & 2 – due Jan 19th at 11:59PM
3	January 20-26	Module 3 - CCA	5	D2L Quiz – Module 3 - due Jan 26th at 11:59PM
4	January 27 – February 2	Mod 4 – Property Income & Capital Gains	7,8	
5	February 3 - 9	Mod 4 continued	7,8	D2L Quiz – Module 4 - due Feb 9th at 11:59PM
6	February 10 -16	Midterm # 1		Midterm 1 (100 minutes) – Feb 12th (25%) (Mods 1-4)
7	February 17 - 23	Reading Break – No Classes		
8	Feb 24 – Mar 2	Mod 5 – Business Income	6	D2L Quiz – Module 5 due March 2nd at 11:59PM
9	March 3 - 9	Mod 6 – Corporate Taxes Payable	12, 13, 14	
10	March 10 - 16	Mod 6 continued	12, 13, 14	D2L Quiz – Module 6 due March 16th at 11:59PM
11	March 17 - 23	Midterm # 2 Mod 7 – Shareholder Loans & Remuneration	15	Midterm 2 (100 minutes) – March 19 (25%) (Mods 4, 5, 6)
12	March 24 - 30	Mod 7 continued Mod 8 – Lifetime Capital Gains Exemption	11	
13	March 31 – April 6	Mod 8 continued Mod 9 – Purchase & Sale of a Business	14, 16, 17	D2L Quiz – Module 7 due April 6th at 11:59PM
14	April 7 - 13	Mod 9 continued Mod 10 – Miscellaneous Topics	18 - 21	D2L Quiz – Module 8 & 9 due April 13th at 11:59PM
April 14 – 25, 2025, W2025 Final Exam Period. Exact time and location TBA. Exam duration is 3 hours.				

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
<ul style="list-style-type: none"> D2L Module Quizzes 	15%
Exams <ul style="list-style-type: none"> Midterm 1 (25%) Midterm 2 (25%) Final Exam (35%) 	85%
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%

COURSE GUIDELINES & EXPECTATIONS

Midterm and Final exams:

Midterms and final exams in this course will be in-person. The midterm exams will occur during regular class time, and the final exam will occur as scheduled by the college during the final exam period. Midterm exams are 100 minutes in duration and the final exam is 180 minutes (3 hours) in duration. There are no options for online midterm or final exam writing for in-person courses.

The final exam is comprehensive and will be scheduled sometime during April 14 – 25th. Do not schedule holiday/vacation trips during this time as Exam dates are not at the discretion of the instructor and may occur at any date and time within the exam period set out by the College.

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 quizzes allow unlimited time per attempt and unlimited numbers of attempts but the expectation is that, in order to receive full marks, the quizzes must ultimately be correctly completed in their entirety.

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.

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 See 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)

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 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

Support Service	Website
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

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 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 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.
