

COURSE SYLLABUS



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|---------------------|--|
| COURSE TITLE: | ACCT 375 – Taxation 2 |
| CLASS SECTION: | D02 |
| TERM: | Fall 2024 |
| COURSE CREDITS: | 3.0 |
| DELIVERY METHOD(S): | Synchronous online Tues – 6pm-850PM |

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: Erin Egeland, EdD (C), MBA, CPA, CGA, CFI
EMAIL: egelande@camosun.bc.ca
OFFICE: Virtual
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 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.
4. 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.
- You will require a strong internet connection, webcam, microphone, and secondary electronic device (tablet or cell phone) for the midterm and final exam.

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
- Income Tax Act – Available for **FREE** online at the Canadian Legal Information Institute website www.canlii.org. The Income Tax Act or your textbook is permitted during all exams.
- 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.

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.

| Tuesday | Topic | Students completing ACCT 375 should be able to address the following questions or situations at a foundation level as found in the following chapters: |
|----------------------------|---|--|
| September 3 rd | Course Introduction Overview of Accounting 240 content | <ul style="list-style-type: none"> Understand the structure of the Income Tax Act (ITA). Interpret and explain the liability of individuals for Income Tax. Review the computation of Income using the aggregating formula in the Income Tax Act. Review the rights and obligations under the ITA relating to filing requirements, penalties, payment and interest, books and records, and criminal offences. |
| September 10 th | Chapter 3 - Employment Income: Inclusions & Deductions Chapter 4 – Computation of Tax Payable | <ul style="list-style-type: none"> Understand and explain how employment income is calculated and why the provisions are designed accordingly. Determine the difference between an employee and self-employed individual using specific tests. Identify and explain the sources of employment income including taxable benefits. Understand and explain how employment deductions/ expenses are calculated and why the provisions are designed accordingly. Identify and explain the conditions for employment income deductions. Applicable ITA Section: 8 Determine taxable income and apply tax credits in calculating federal taxes payable. <p>Applicable ITA Sections: 5, 6, 7, 80.4, 80.5, 67</p> |
| September 17 th | Chapter 6 – Business Income HW Assignment #1 Due | <ul style="list-style-type: none"> Determine the difference between business income and a capital receipt. Determine the difference between business income and property income. Understand and apply the conversion of Accounting Income to Net Business Income for Tax Purposes. Identify the various forms of business income inclusions and deductions under the ITA provisions. Identify prohibited deductions. Understand the Reasonable Expectation of Profit (REOP) guidelines. <p>Applicable ITA Sections: 9, 10, 12, 18, 20, 22, 23,24,31, 67, 67.1, 67.2, 67.3, 67.5, 67.6</p> |
| September 24 th | Chapter 5 - Capital Cost Allowance | <ul style="list-style-type: none"> Understand the basic rules of the Capital Cost Allowance system. Identify and explain the types of capital property, eligibility, classes of tangible and intangible capital property, purchase and disposition rules. Identify and explain the exceptions to the declining balance method - leasehold improvements, Class 14 limited life intangibles, M&P machinery & equipment. Identify voluntary and involuntary dispositions and determine the tax consequences for each. <p>Applicable ITA Sections: 13, 14, 20, ITR Part X1, ITR II - VI</p> |
| October 1 st | Chapter 7 and 8: Property Income and Capital Gains | <ul style="list-style-type: none"> Understand the distinction between property income and business income. Understand and apply the provisions pertaining to property income inclusions like interest, dividends, foreign source income, rental, and royalties. Identify and apply the specific deductions allowed against property income sources. Identify and explain the nature of a non-arm's length transfer of assets. Understand and explain how to calculate proceeds of disposition & adjusted |

| Tuesday | Topic | Students completing ACCT 375 should be able to address the following questions or situations at a foundation level as found in the following chapters: |
|--------------------------|---|---|
| | | <p>cost base to determine the capital gain or loss in several scenarios.</p> <ul style="list-style-type: none"> • Explain how capital gains are taxed. • Apply the ITA provisions for special cases such as identical capital assets, reserves, change in use, and part disposition rules. <p>Applicable ITA Sections: 12, 15, 20, 38, 39, 40, 41, 43, 45, 46, 47, 52, 53, 54, 69, 73, 74.1, 74.2, 74.5, 82, 121, 126, SI-F3-C2,</p> |
| October 8 th | <p>Chapters 12, 13, & 14 – Corporate Taxes Payable</p> <p>HW Assignment #2 Due</p> | <ul style="list-style-type: none"> • Identify the miscellaneous Division C deductions available in computing taxable income. • Identify and explain loss carryover rules within the ITA provisions. • Taxable income and basic tax for a corporation. • Understand and explain how to compute taxable income for a corporation, how loss carryovers are restricted, and how federal corporate taxes are computed with an abatement of provincial taxes. • Explain how and why certain tax credits are provided to corporations to reduce basic federal tax. • Understand how the small business deduction from tax is computed and applied. • Apply your knowledge to calculate basic corporate tax. • Understand and explain the concept of integration. • Understand, calculate, and apply the refundable tax on CCPC's investment income, a dividend refund to a private corporation, and Part IV tax. • Explain what investment income of a private corporation is and how it is taxed to achieve integration. • Explain the advantages and disadvantages of incorporating sources of business and investment income. • Complete the calculation of taxes payable by a private corporation with income from business and investment sources. <p><i>Applicable ITA Sections: 82(1), 89(1), 110,111, 112, 114, 117, 118, 122, 123, 123.3, 123.4(2), 124, 125, 125.1(1), 127, 129(1), 129(3), 129(4), 186.</i></p> |
| October 15 th | | <p>Midterm Examination – 6:00 pm to 7:40 pm (PDT)</p> <p>Chapters 3,4,5,6,7,8,12,13,14</p> |
| October 22 nd | <p>Chapter 15- Shareholder Loans and Remuneration</p> <p>Part 1 Research Discussion Assignment Due – Sunday, October 27th at 11:59 pm</p> | <ul style="list-style-type: none"> • Explain the tax advantages and disadvantages of incorporation • calculate the amount of tax reduction in tax deferral that is available using a CCPC earning active business and investment income other than dividends • Calculate the amount of tax reduction and tax deferral that is available using a CCPC earning dividend income describe and calculate the benefits that can be achieved by using a corporation for income splitting purposes • Describe how shareholder benefits are determined and explain the income tax consequences • Understand and demonstrate the purpose of the shareholder loan rules, how they apply, and the exceptions • Describe the basic tradeoff between the payment of salary and the payment of dividends summarize the various non-tax factors that must be taken into |

| Tuesday | Topic | Students completing ACCT 375 should be able to address the following questions or situations at a foundation level as found in the following chapters: |
|---------------------------|---|--|
| | | consideration in making salary versus dividend decisions |
| October 29 th | Chapter 15 – Shareholder Loans and Remuneration continued... Part 2: Research Discussion Assignment Due – Sunday, November 3 rd at 11:59 pm. | Continued from above. |
| November 5 th | Chapter 11 - Lifetime Capital Gains Exemption Homework Assignment #3 Due | <ul style="list-style-type: none"> • Explain the purpose of the capital gains deduction together with the type of property to which it applies • Demonstrate your understanding of the lifetime capital gains exemption provisions and apply them |
| November 12 th | Chapter 14 – Other Issues in Corporate Taxation | <ul style="list-style-type: none"> • Explain the type of distributions that a corporation can make to its shareholders • Understand the three tax attributes of shares and explain how the tax concept of PUC is determined and how it differs from the ACB of shares • Understand the purpose of a capital dividend account and how it is calculated • Describe the different types of dividends contemplated by the ITA and the impact of corporate law • Understand the circumstances under which ITA 84(1) applies to create deemed dividend, including any exceptions to the rule • Calculate deemed dividends and determine the post dividend a ACB and PUC for one shareholder • Understand the reporting requirements when there is a deemed dividend • Understand and describe the circumstances that cause the deemed dividend treatments under ITA 84(2), 84(3), and 84(4) and 4.1 hi and calculate the deemed dividend to determine the impact on the ACB and PUC of one shareholder |
| November 19 th | Chapter 16 - Rollovers under Section 85 Homework Assignment #4 Due. | <ul style="list-style-type: none"> • Understand and demonstrate the rules related to the transfer of non-depreciable capital property, including identifying superficial losses and their income tax consequences • determine elected amounts for depreciable property, including an elective option when depreciable properties are sold at the same time • explain the consequences of a rollover under ITA 85 one when a sale of depreciable property to an affiliated person would result in a terminal loss • determine the allocation of the elected amount to all consideration received on the sale of eligible property to a corporation • calculate the PUC of share consideration received, including more multiple classes of shares are issued • understand and explain the income tax consequences when a shareholder receives too much consideration on a rollover transaction under ITA 85.1 |
| November 26 th | Chapters 16 and 17- Rollovers under Section 85 | <ul style="list-style-type: none"> • Corporate income effect/tax payable on sale of assets • Vendor/Shareholder tax payable on distribution |

| Tuesday | Topic | Students completing ACCT 375 should be able to address the following questions or situations at a foundation level as found in the following chapters: |
|---|--|---|
| | (continued) and Purchase and Sale of a Business Individual Case Assignment Due – Sunday, November 24 th at 11:59 pm (PST). | <ul style="list-style-type: none"> • Calculation of taxable capital gain on share sale/ capital gains deduction. • Vendor/Shareholder tax payable. • Acquisition of control issues: deemed taxation year, accrued losses, and elective provisions for accrued gains. |
| December 3 rd | Final Exam Review HW Assignment #5 Due | |
| <p><i>The final exam is scheduled by the College and will be held ONLINE between December 9th and 17th. PLEASE DO NOT MAKE TRAVEL ARRANGEMENTS UNTIL THE FINAL EXAM SCHEDULE IS RELEASED.</i></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 |
|---|-----------|
| Case research discussion assignment | 15% |
| Comprehensive case assignment | 20% |
| Homework Assignments (best 4 of 5 will be used to determine your final grade) | 10% |
| Exams <ul style="list-style-type: none"> • Midterm (25%) – 110 minutes • Final Exam (30%) – 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

Case Research Assignments:

There will be one (1) research discussion assignment where students will be required to conduct research for any specific tax issue related to relevant course material. The research will require the use of legal databases and the Income Tax Act. Students will be expected to submit their findings in a memo format to the designated discussion forum. The discussion assignment consists of two (2) parts:

1. Part 1: Initial discussion board posting (the memo) on the due date noted in the assignment instructions.
2. Part 2: Response to other postings within one (1) week of the above submission.

A separate set of detailed assignment instructions will be provided in D2L.

Comprehensive Case Assignment:

The purpose of the assignment is to incorporate the following learning outcomes:

1. Application of course concepts, Canadian Income Tax legislation, and court rulings to real-world taxation issues and scenarios.
2. Further development of analytical, problem-solving, and written business communication skills.
3. Increased working knowledge of Excel worksheet preparation.

Homework – Due dates noted in the syllabus.

The assignments are to be completed and submitted **before** each seminar. If the assignment has been substantially completed, **AND** accurate, then a mark of 1 will be awarded; otherwise, no mark will be assigned. Accuracy will be determined on **4 out of 5 assignments**. Every effort will be made to use the assigned problems as illustrations in class. **Recognize that professional standards are applied to all assignments during the review process.**

Completion of the assigned problems is **NOT** sufficient to ensure your understanding of the course content. The exam questions will be similar to the problems and exercises found at the end of each chapter. This is a tremendous incentive for you to do as many of the exercises and problems as possible. It is recommended that you do problems continuously throughout the course in order that you do not fall behind.

Midterm Exam:

There will be one (1) midterm exam that will account for 25% of the final grade. It is scheduled for **Tuesday, October 15th, 2024**, online in D2L and will cover material from **Chapters 3,4,5,6,7,8,12,13,14**. Exam dates may be subject to change. Exams must be written on the scheduled dates. **Any accommodation requests for missed mid-term exams should be referred to me in writing for consideration and review one week prior to the exam.** Medical certificates or other evidence must be attached and must contain information that justifies the accommodation sought. The weight of the missed mid-term exam will be replaced by the final exam grade.

Exams:

Exams in this course will be online, with the midterm and final exam invigilated live at a scheduled time via zoom using a microphone and webcam. You will require a reliable computer along with a strong Internet connection, the ability to install examination lockdown software, and a private space to write your exams. You will also require a secondary device with webcam and microphone (i.e. a smartphone or tablet). Please see Camosun's Online Learning requirements at <http://camosun.ca/services/orientation/online-learning.html>. Please contact the library early in the semester if you need a loaner laptop or a wireless Internet hotspot.

I encourage the use of Excel for most of your work required of this class, including exams. It will serve you well in practice. Other materials allowed in an exam include a calculator, pen or pencil, highlighter, eraser, either a student-prepared 8.5x11 reference sheet (midterm 1-sided; final exam 2-sided) OR your textbook. Details regarding the reference sheet requirements and restrictions will be provided on D2L. The midterm and final exams are open book.

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.

The evening version of this course includes two hours and fifty minutes of synchronous and asynchronous online instruction. In addition to virtual attendance, students are expected to access online materials available on the course D2L site and ensure that sufficient homework is completed to make up the additional 50 minutes of day class coverage.

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 |

| Support Service | Website |
|--------------------|---|
| 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 change