



Carleton
University

Sprott
School of Business

Master of Accounting (MAcc)

ACCT 5122 (section P)
Issues in Taxation

Winter 2025

1.0 COURSE COORDINATOR AND INSTRUCTOR

François BROUARD, DBA, FCPA, FCA
Professor and course coordinator
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Room 6028 Nicol Building
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<http://carleton.ca/profbrouard/>

Class Meeting: Mondays 18:00 – 21:00 (February 24 – March 31 + April 7, 2025)

Modality: in-person

In order to stay updated with important notifications and announcements from Carleton University, please download the Carleton University App. This will ensure you receive timely information regarding your courses and other university-related updates throughout the term.

2.0 COURSE CALENDAR DESCRIPTION

This course will provide students additional knowledge in Canadian Federal Taxation required in the MAcc program. Emphasis on corporate income tax and some specialized topics. (0.25 credit)

Course Prerequisites: Permission of the School

3.0 COURSE OVERVIEW AND OBJECTIVES

There are two undergraduate taxation courses in the Sprott School of Business. The focus of BUSI3005 (Taxation I) is on fundamental principles and personal income tax. The focus of BUSI4005 (Taxation II) is on corporate income tax and some specialized topics. Table A provides a summary of undergraduate taxation coverage at Sprott and topics included in each course.

The two taxation courses and this one are designed to achieve the following objectives:

- (1) to explain the theoretical concepts behind the specific provisions of the law,
- (2) to apply the law in practical problems and case settings,
- (3) to interpret the law, taking into account the specific wording of the provisions, judicial decisions and the Canada Revenue Agency's (CRA) position, and
- (4) to introduce basic tax planning concepts through cases application.

Due to CPA requirements and courses content varying courses from university to another, some students, **especially those with only one taxation course**, may have a gap in their taxation knowledge. This course is designed to provide an opportunity for students to gain additional knowledge in Canadian taxation to be successful in the MAcc.

In other words, ACCT 5122 should be seen as a "catch up" course to allow those students who are lacking in tax education to be in the same place as their classmates when approaching tax in the MAcc. In our experience, most students taking 5122 are lacking corporate tax knowledge, as well as knowledge about certain tax planning opportunities. This course will focus on those two aspects of tax.

4.0 METHOD OF INSTRUCTION

Taxation in the Master of Accounting (MAcc) program will be specifically covered in ACCT5120 (Advanced Concepts I (core 1)) and ACCT5123 (Advanced Taxation) plus integration in other courses. All students admitted in the MAcc program have the minimum CPA entry level knowledge. However, all students should have a more similar level of knowledge.

The format of the course consists generally of one 170-minute class meetings per session. Due to time constraints not all chapter material will be covered in class. Students are responsible for the entire content of each chapter of the textbook as well as all additional topics discussed in class, except for those areas specifically excluded by the instructor.

Class sessions entail a mixture of lecture, case study, problem analysis, and class discussion. The content of any lecture presumes and expects you have carefully studied the assigned reading. It requires active learning, which means that the student must take responsibility for the learning that takes place. You must do the cases and readings assigned and be prepared for each class. You are encouraged to ask questions and to stimulate discussion on topics that you have difficulty understanding.

5.0 GRADING SCHEME

Your grade for the course will depend on both individual work and group work outside of the class, and classroom contributions, as outlined below:

Individual Class Engagement	18	(see section 5.1)
Case Preparation	12	(see section 5.2)
Assignments	30	(see section 5.3)
Final Exam	* 40	(see section 5.4)
TOTAL	** 100	

* **To pass the course, students must obtain at least 45% on the final examination in addition to other requirements.**

** Satisfactory In-term Performance

- 1) The requirement for Satisfactory In-term Performance is set at 50% of all, not each, pre-final term work (i.e. assignments, participation marks, quizzes, etc.).
- 2) Unsatisfactory In-term Performance in this course will lead to Failure in this course (regardless of the performance at the Final exam)
FND (Failure, no deferral) grade in this course (in case of missed Final exam)

All final grades are subject to the Dean's approval.

The grading scale used to calculate your final grade will be the one listed in the Carleton University Graduate Calendar:

A+	90 - 100	B+	77 - 79	C+	67 - 69	D+	57 - 59
A	85 - 89	B	73 - 76	C	63 - 65	D	53 - 56
A-	80 - 84	B-	70 - 72	C-	60 - 62	D-	50 - 52
F	below 50						
WDN	=	Withdrawn from the course					
DEF	=	Deferred					

5.1 Individual Class Engagement (Participation):

The intent is to have a very interactive class. Students are expected to contribute to class discussions on a constructive and regular basis. Much of your learning will occur during class and cases discussions. Points will be awarded for attendance and contributions to the class. Class participation points are not awarded exclusively for "good" answers to questions. Contributions to the class also include asking thoughtful questions, helping to understand complicated ideas, suggesting reasonable alternatives, and being willing to try out new ideas. Individuals may also be asked to present from time to time as part of the individual participation component. Participation may also include occasional announced and unannounced quizzes.

5.2 Case Preparation:

Each student is expected to prepare cases before each class. A listing of cases is provided on the course website. Self-study problems in the textbook will also provide the student with the opportunity to practice the course material. Student may submit evidence of preparation (summary of readings / problems solutions / cases solutions) to the instructor. Students' working papers will attest the attempts made by the student to learn the concepts and solve the cases. Points will be awarded for preparation of cases.

You will be asked to prepare a case/reading/etc. for each class. The listing will be posted on Brightspace and is also included in this outline. **A soft copy must be submitted to Brightspace BEFORE session each week 18:00.** Points will be based on effort level and not just "getting it right" as I understand you are all still learning. The point of this exercise is to ensure that you are 1) keeping up, 2) active in your learning, and 3) able to fully participate in class.

5.3 Assignments:

The content of each assignment, which are cases, will be posted on the course website. They must be completed individually. By submitting their assignment, each student declare that the work submitted is their work, not someone else's answers and understanding and compliance with Carleton plagiarism and instructional offenses rules.

A soft copy of the solution is to be submitted electronically on Brightspace by the due date at 18:00. If it is not handed-in before the due date, it will be considered late and subject to a 100% PENALTY.

Graded assignments involve both technical aspects and judgment aspects. Consequently, the grading of these cases and problems has both objective and subjective components. The course instructor is committed to providing you with adequate feedback on subjective components of your grades. Additional feedback from your instructor is always available through consultations during scheduled office hours or by arrangement. Students must always retain a hard copy of all work that is submitted. The time limit for revision of the assignments is equal to 2 weeks after the date of return.

5.4 Final Exam:

The final exam (3 hours) will be comprehensive in nature and will cover the whole course. Only non-programmable calculators (without alpha storage capabilities) will be permitted for use during examinations. The format of the final exam may consist of case studies. The exam will be handwritten. Material covered during the entire term is subject to be on the final examination. A Tax Appendix with various information will be provided by the instructor as part of the final exam.

The final exam (3 hours) will be held Monday, April 7th, 2025

6.0 COURSE MATERIAL

6.1 Required Texts

Basic material (Textbook - previous versions may be fine with limitations)

- Johnstone, N., Mescall, D., Robson, J.E. *Introduction to Federal Income Taxation in Canada* and *Introduction to Federal Income Taxation in Canada – Study Guide*, 2024-2025 edition, Toronto: Wolters Kluwer. Cost \$230

or

Donell, G. *Byrd & Chen's Canadian Tax Principles – Volume 1*, *Byrd & Chen's Canadian Tax Principles – Volume 2* and *Byrd & Chen's Canadian Tax Principles – Study Guide*, 2024-2025 edition, Toronto: Pearson Canada. Cost \$235

Note: Another textbook could be used. **There is no need to go and purchase a new text if you have a recent one.** However, a reference text for tax will be necessary as you continue your studies. We will discuss this in the first class.

- Brouard, F. a series of *Tax Notes*. (available online via Brightspace) (0\$)
- Brouard, F. a series of *Tax Cases*. (available online via Brightspace) (0\$)
Cases and notes from the professor will be posted in Brightspace for the course.

Supplementary material:

- *Canadian Income Tax Act with Regulations* [ITA], last edition. (electronic or print copy)
Options:
 - *Income Tax Act*. (included in CPA Canada material available through the Library)
 - *Income Tax Act*. (free version from Government of Canada website)
<http://laws-lois.justice.gc.ca/eng/acts/I-3.3/>
 - *Canadian Income Tax Act with Regulations*, 116th ed., Wolters Kluwer, 2024. [CITA] (bi-annually)
 - *Federal Income Tax Act*, CPA Canada. [FITA] (annually)
 - *Practitioner's Income Tax Act*, Carswell. [PITA] (bi-annually)

6.2 Course Web page

The professor will make extensive use of the Internet to post course materials and other announcements. A Brightspace page is used for announcements and posting of course materials. You could find the course Brightspace page:

<https://carleton.ca/brightspace/>

See also

<http://carleton.ca/profbrouard/taxguidefisc/>

<http://carleton.ca/profbrouard/links/taxfisc/>

6.3 Tax and Accounting Web Links

<http://carleton.ca/profbrouard/taxguidefisc/>

(looking for: CPA competency map, CPA Canada documents, CFE reference schedule, CFE reports, CFE exam simulations, ITA)

<http://carleton.ca/profbrouard/teaching/taxmaterial/>

(looking for: tax material, mainly notes)

<http://carleton.ca/profbrouard/links/taxfisc/>

(looking for: tax associations, university programs in taxation, journals, government sources)

<http://carleton.ca/profbrouard/links/accounting-comptabilite/>

(looking for: list of CPA firms, accounting standards, salary survey)

6.4 Governmental sources

Canada Revenue Agency (CRA) /

Agence du revenu du Canada (ARC)

<http://www.cra-arc.gc.ca/>

Department of Finance Canada

<http://www.fin.gc.ca/>

Department of Justice Canada

<http://canada.justice.gc.ca>

Tax Court of Canada (TCC)

<http://www.tcc-cci.gc.ca/>

Federal Court of Canada (FCC)

<http://www.fct-cf.gc.ca/>

Supreme Court of Canada (SCC)

<http://www.scc-csc.gc.ca/>

House of Commons

<http://www.parl.gc.ca/>

Ministry of Finance Ontario, Tax Revenue Division

<http://www.trd.fin.gov.on.ca/>

Ministère des Finances Québec

<http://www.finances.gouv.qc.ca/>

Ministère du Revenu du Québec

<http://www.mrq.gouv.qc.ca/>

6.5 Tax associations

Canadian Tax Foundation (CTF) /

<http://www.ctf.ca/>

Association canadienne d'études fiscales (ACEF)

Association de planification fiscale et financière (APFF)

<http://www.apff.org/>

7.0 EXAM POLICY

University Policy will be strictly adhered to.

Note: Supplemental and grade raising exams are not available in this course.

The only acceptable reason for missing the exam is illness supported following appropriate Carleton policy. Please note that there is a formal university policy that governs the administration of deferred exams. Once you decide to defer an exam, it is out of my hands.

8.0 COURSE SHARING WEBSITES

Student or professor materials created for this course (including presentations and posted notes, labs, case studies, assignments and exams) remain the intellectual property of the author(s). They are intended for personal use and may not be reproduced or redistributed without prior written consent of the author(s).

9.0 OFFICE HOURS AND EMAILS

Instructors office hours (without and with appointment) will be announced in class and posted on the course website.

Note that the Sprott School of Business requires that correspondence with professors be carried out through your Carleton email account only.

For us, to respond to your emails, we need to see your full name, CU ID, and the email must be written from your valid CARLETON address. Therefore, it would be easier to respond to your inquiries if you would send all email from your Carleton account. If you do not have or have yet to activate this account, you may wish to do so by visiting <http://carleton.ca/ccs/students/>

10.0 GROUP WORK

The Sprott School of Business encourages group assignments in the school for several reasons. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, follower-ship and other group skills. Group assignments are also good for learning integrative skills for putting together a complex task. Your professor may assign one or more group tasks/assignments/projects in this course.

Before embarking on a specific problem as a group, it is your responsibility to ensure that the problem is meant to be a group assignment and not an individual one.

11.0 STUDENT PREPARATION

11.1 Background reading

Each course session contains readings about tax concepts and issues. The content of any lecture presumes and expects you have carefully studied the assigned reading. Depending on how deeply you covered the topic in your undergrad course(s), some weeks will require a quick brush up on old concepts that may be forgotten, and some weeks will be brand new. I cannot tell you how much effort will be needed, as it will depend on your experiences (and memory!) before you came into my class.

For each week, there are the assigned readings in the textbook, which cover the topic in question. If you do not have the Johnstone, Mescall and Robson textbook, then simply find the topic in your own textbook and brush up on it there.

11.2 Homework cases and problems

Students learn technical tax materials best when they have to apply them, rather than listening to lectures. So, you should expect to solve problems every week. Some of the cases and problems are for self-study; solutions are provided. Some of the cases and problems will be important preparation for the class discussions (which affect your individual participation points). You can't expect to become a professional athlete only by watching sports on TV. It's the same thing with tax. There is a lot of "doing" in this class, so be prepared.

11.3 Aids to help you answer the questions raised by the cases and problems

These aids may take many forms depending on requests in Brightspace discussion forum. It could be a list of hints to help you get started or progress. Sometimes, there will be supplemental readings. Other times, the aids will direct you to one of the campus or local libraries to use computer databases or other reference materials to find the information you need to help you solve the cases or problems.

11.4 Suggested approach

You could look at your study habits with the following questions.

- Have you got an overview of the chapter before the lecture?
- Have you read the slides before the lecture?
- Have you prepared cases before the lecture?
- Have you prepared your questions before attending classes?
- Have you attended class as an active learner and participant?
- Have you prepared for class as per your instructor directives?
- Have you read the chapter(s)?
- Have you tried to solve the recommended problems/cases?
- Have you compared your personal solutions with the solutions?
- Have you tried to understand the materials by discussing it with colleagues?
- Have you tried to ask your question by sending a question on Discussion forum (Brightspace)?
- Have you consult your instructor with your problems?
- Have you consulted TA's with your problems, if any?

12.0 ACADEMIC INTEGRITY

Ethics and values are very important in accounting and the world of business, non-profit and government organizations. We will consider ethical issues in accounting throughout this course. Ethics and values are also important in education. Instructors will assume, unless there is evidence to the contrary, that you are an ethical student. To help you fulfill your ethical responsibilities as a student, the ethical standards for this course are listed below.

12.1 Individual Assignments

All work is to be performed exclusively by the individual student. While I feel it is fine for students to discuss their assignments, that are to bounce ideas off of each other, each student must prepare and submit assignments on their own. If outside research is performed, sources are to be cited and information discovered via outside research is to be clearly labeled as such.

If it was applicable (not in this course), all group work is to be performed exclusively by the members of the group and all group members must contribute their fair share to each assignment. If outside research is performed, the products of your research are not to be shared with any student who is not a member of the group.

12.2 Examinations

All exams must be the exclusive work of the individual student. No communication during exams is allowed. Period.

12.3 Plagiarism

The University's Senate defines plagiarism in the regulations on instructional offences as: "to use and pass off as one's own idea or product work of another without expressly giving credit to another."

12.4 Penalty for academic integrity violations

Violations of academic integrity are a serious academic offence. Violations of academic integrity - presenting another's ideas, arguments, words or images as your own, using unauthorized material, misrepresentation, fabricating or misrepresenting research data, unauthorized co-operation or collaboration or completing work for another student - weaken the quality of the degree and will not be tolerated. Penalties may include; a grade of Failure in the submitted work and/or course; academic probation; a refusal of permission to continue or to register in a specific degree program; suspension from full-time studies; suspension from all studies at Carleton; expulsion from Carleton, amongst others. Students are expected to familiarize themselves with and follow the Carleton University Student Academic Integrity Policy which is available, along with resources for compliance at:

<http://www2.carleton.ca/sasc/advisingcentre/academic-integrity>

All academic integrity violations must be reported.

13.0 CONDUCT

Professional conduct is built upon the idea of mutual respect. Such conduct entails (but is not necessarily limited to):

- *Attending the class.*

Each class benefits from the attendance and participation of all students. Your grade for participation will be affected by absences. Regular class attendance is important and required. I expect you to attend class and contribute to a quality discussion. Class and team discussion of the materials (e.g., readings, assignments, and cases) are an important part of the learning process. If circumstances prevent attendance at a class meeting, please remember that you are responsible for all materials discussed, handouts distributed, assignments covered, and announcements made.

- *Arriving on time.*

Late arrivals are disruptive to both lectures and class discussion, and show disrespect to those who are on time.

- *Minimizing disruptions.*

You should not leave and re-enter the class. You should avoid engaging in side conversations after class has begun.

- *Focusing on the class.*

While you may take notes on laptops, do not use laptop computers or hand-held devices for other tasks while in class. Activities such as net surfing, and answering email are very impolite and disruptive both to neighbors and the class.

- *Being prepared for class.*

You should be ready to discuss any assigned readings and to answer any assigned questions for each day's class, including being ready to open a case assigned for that day.

- *Respect.*

You should act respectfully toward all class participants. Class participation grading reflects student adherence to these principles; students gain credit for contributing valuable insights and students lose credit if they fail to adhere to any of the above guidelines.

14.0 REQUIRED CALCULATOR IN BUSI COURSE EXAMINATIONS

Only Texas Instruments BA II Plus (including Pro Model), Hewlett Packard HP12C (including Platinum model) and HP10bII, Staples Financial Calculator, Sharp EL-738C & Hewlett Packard 10bII calculators will be permitted in all Business course examinations. Those calculator are available in the campus bookstore and at various other off-campus retail stores.

15.0 DEFERRED FINAL EXAMINATION

Students unable to write a final examination because of illness or other circumstances beyond their control must contact the instructor in writing to request a deferred exam. Permission may be granted when the absence is supported by a medical certificate and/or appropriate document(s) to support the reason for the deferral. Deferred exams are not granted for students who have made travel arrangements that conflict with examination schedule.

16.0 DROP COURSE POLICY

The deadline for academic withdrawal follows the dates prescribed by Carleton University: <https://calendar.carleton.ca/academicyear/>

17.0 ACADEMIC REGULATIONS, ACCOMMODATIONS, Etc.

University rules regarding registration, withdrawal, appealing marks, and most anything else you might need to know can be found on the university's website, here: <http://calendar.carleton.ca/undergrad/regulations/academicregulationsoftheuniversity>

18.0 REQUESTS FOR ACADEMIC ACCOMMODATIONS

18.1 For Students with Disabilities

The Paul Menton Centre for Students with Disabilities (PMC) provides services to students with Learning Disabilities (LD), psychiatric /mental health disabilities, Attention Deficit Hyperactivity Disorder (ADHD), Autism Spectrum Disorders (ASD), chronic medical conditions, and impairments in mobility, hearing, and vision. If you have a disability requiring academic accommodations in this course, please contact the PMC, 613-520-6608 or pmc@carleton.ca for a formal evaluation. If you are already registered with the PMC, contact your PMC coordinator to send me your Letter of Accommodation at the beginning of the term, and no later than two weeks before the first in-class scheduled test or exam requiring accommodation (if applicable). After requesting accommodation from PMC, meet with me to ensure accommodation arrangements are made. For PMC information, please refer to <http://www.carleton.ca/pmc/>

18.2 For Religious Obligations

Students requesting academic accommodation on the basis of religious observance should make a formal, written request to their instructors for alternate dates and/or means of satisfying academic requirements. Such requests should be made during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist, but no later than two weeks before the compulsory event.

Accommodation is to be worked out directly and on an individual basis between the student and the instructor(s) involved. Instructors will make accommodations in a way that avoids academic disadvantage to the student.

Students or instructors who have questions or want to confirm accommodation eligibility of a religious event or practice may refer to the Equity Services website for a list of holy days and Carleton's Academic Accommodation policies, or may contact an Equity Services Advisor in the Equity Services Department for assistance.

18.3 For Pregnancy

Pregnant students requiring academic accommodations are encouraged to contact an Equity Advisor in Equity Services to complete a letter of accommodation. The student must then make an appointment to discuss her needs with the instructor at least two weeks prior to the first academic event in which it is anticipated the accommodation will be required.

19.0 CHANGES TO THE SYLLABUS

A syllabus is a tool to help you plan your time. Every effort is made to make the syllabus as complete as possible, but there may be occasions when changes are required. The instructor will announce any deviations from the syllabus in class and the change will be posted on the course web page.

**ACCT 5122 - ISSUES IN TAXATION
SUMMARY OF SCHEDULE - Winter 2025**

Sessions		Topics	Readings and Submission (see roadmap for more details)
Monday (18h00-21h00) NI4040		<i>Johnstone, Mescall & Robson textbook = JMR</i> <i>Donell, Byrd & Chen = DBC</i>	
S1	<i>Monday, February 24</i>	<i>Introduction to Course</i> <i>Overview of Net Income</i> <i>Taxable Income and Tax Payable for Corporations</i>	JMR chap. 11,12 DBC chap. 12,13,14 Case Preparation
S2	<i>Monday, March 3</i>	Tax Payable for Corporations Related and Affiliated Persons Associated and Connected Corporations	JMR chap. 8,12 DBC chap. 9,12,13,14 Case Preparation
S3	<i>Monday, March 10</i>	Corporate Distributions (PUC, dividends) Concept of Integration and Dividends	Assignment 1 JMR chap. 12,16,17 DBC chap. 14 Case Preparation
S4	<i>Monday, March 17</i>	Corporate Reorganizations (ITA 85,(85.1, 86, 87, 88))	JMR chap. 17 DBC chap. 16,17 Case Preparation
S5	<i>Monday, March 24</i>	Corporate Reorganizations (ITA (85), 85.1, 86, 87, 88) Tax Planning - Use of a Corporation	Assignment 2 JMR chap. 13,16,17 DBC chap. 15,17 Case Preparation
S6	<i>Monday, March 31</i>	Harmonized Sales Tax (GST/HST) Partnerships Trusts General anti-avoidance rule (GAAR)	Assignment 3 Note on GST/HST JMR chap. 13,19,21 DBC chap. 18,19,21 Case Preparation
		Review Tutorial (if needed)	
Monday, April 7 (18h00-21h00) room NI4040			Final Exam

TABLE A - SUMMARY OF UNDERGRADUATE TAXATION COVERAGE AT SPROTT

Weeks	Topics	BUSI 3005 Chapters	BUSI 4005 Chapters	CPA Entry Level
1	Introduction to Canadian Tax System	1		C
1	Tax Policy and Legislation Principles of Tax Planning Liability for Tax / Residency Net Income for Individuals	2		B B
1	Procedures and Administration	14		B, C
1 ½	Income from an Office or Employment	3		B
2	Income from a Business Capital Cost Allowance	4 5		B B
1	Income from Property Other Income and Other Deductions	6 9		B B
1 ½	Capital Gains and Capital Losses	7		B
1	Deferred Income Plans Non arm 's length transactions Income attribution	9 8 8		C B B
2	Taxable Income and Tax Payable for Individuals	10		B
3	Net Income for Corporations Taxable Income and Tax Payable for Corporations Corporate Tax Components		11, 12	B B B
½	Concept of Integration and Eligible Dividends		12	C
½	Associated and Connected Corporations Related and Affiliated Persons		12	B
1	Tax Planning - Use of a Corporation Tax Planning - Shareholder- Manager Remuneration GAAR		13	C C C
1	Corporate Distributions		16	B
2 ½ ½	Corporate Reorganizations Sale / Purchase of a Business Estate Freeze		15, 16, 17	C - -
1	Harmonized Sales Tax (HST)		21	B
1	Partnerships and Trusts		19	C
1	Tax Planning			C

Note:

- The week column represents the number of weeks related to each topic (12 weeks for each course).
- The topics column refers to the titles in the Sprott course outline.
- The chapter column corresponds to *Johnstone, Mescall & Robson* textbook chapters for each taxation course (3005 and 4005).
- The CPA Entry Level is estimated from the *CPA Competency Map Knowledge Supplement* published by CPA Canada in 2022.

Contribution to Learning Goals of the Program (MAcc):

Program Learning Goal	Competencies Not Covered	Competencies Introduced (only)	Competencies Taught But Not Assessed	Competencies Taught and Assessed
CHECK (X) ONE PER ROW				
MA1 Technical Competencies <i>Graduates will possess the technical abilities expected of professional accountants in all functional areas.</i>				X
MA2 Problem-Solving and Decision-Making <i>Graduates will be skilled in problem-solving and decision-making.</i>				X
MA3 Enabling Competencies <i>Graduates will possess the essential skills of a professional accountant including professional and ethical behaviour, communication, self-management, and teamwork and leadership.</i>			X	

Explanations:

Not Covered

Learning goal is not addresses in the courses, or addressed only minimally.

Introduced

Course introduces content related to the learning goal but does not focus on it or activities included in the course serve to cultivate this skill incidentally.

Taught But Not Assessed

Course contributes explicitly and meaningfully to student achievement of the learning goal but is not the point where competency is formally assessed.

Taught And Assessed

Course contributes explicitly and meaningfully to student achievement of the learning goal and competency is formally assessed.

ADDITIONAL INFORMATION

Course Sharing Websites:

Materials created for this course (including presentations and posted notes, labs, case studies, assignments and exams) remain the intellectual property of the author(s). They are intended for personal use and may not be reproduced or redistributed without prior written consent of the author(s).

Recommended Calculator for Examinations:

If you are purchasing a calculator, we recommend any one of the following options: Texas Instruments BA II Plus (including Pro Model), Hewlett Packard HP 12C (including Platinum model), Staples Financial Calculator, Sharp EL-738C & Hewlett Packard HP 10bII

Group Work:

The Sprott School of Business encourages group assignments. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, followership and other group skills. Group assignments are also an effective way to learn integrative skills for putting together a complex task. Your professor may assign one or more group tasks, assignments, or projects in this course. Before embarking on a specific problem as a group, it is your responsibility to ensure that the problem is meant to be a group assignment and not an individual one.

If peer evaluation will be used as an input when assigning grades to group work, specify the procedure. See the example below:

Peer Evaluation for Group Work

To deter social loafing and ensure fairness in grading, you will be asked to assess the contribution of your fellow group members. This information will be used when assigning the grade for the final project. The procedure is as follows: Each student should take 100 points and allocate those points to the various members of the group (including him/her/themself) to reflect the contributions made by each member. For instance, if there are four members in a group and everyone contributed equally, each individual would receive 25 points. Conversely, if an individual contributed relatively little, the remaining group members might allocate few points to that member. To ensure that these peer evaluation scores are reasonable and free from personal bias, you will be asked to provide a detailed written explanation for your point allocation.

Letter Grades:

In accordance with the Carleton University Undergraduate Calendar (p 34), the letter grades assigned in this course will have the following percentage equivalents:

A+ = 90-100	B+ = 77-79	C+ = 67-69	D+ = 57-59	F = Below 50
A = 85-89	B = 73-76	C = 63-66	D = 53-56	
A - = 80-84	B - = 70-72	C - = 60-62	D - = 50-52	

Grades entered by Registrar:

WDN = Withdrawn from the course
DEF = Deferred

Academic Regulations:

University rules regarding registration, withdrawal, appealing marks, and most anything else you might need to know can be found on the university's website, here:

<http://calendar.carleton.ca/undergrad/regulations/academicregulationsoftheuniversity/>

Requests for Academic Accommodation:

You may need special arrangements to meet your academic obligations during the term. For an accommodation request, the processes are as follows:

- **Pregnancy**

Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details, visit the Equity Services website: <https://carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf>

- **Religious Obligations**

Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details, visit the Equity Services website: <https://carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf>

- **Students with Disabilities**

If you have a documented disability requiring academic accommodations in this course, please contact the Paul Menton Centre for Students with Disabilities (PMC) at 613-520-6608 or pmc@carleton.ca for a formal evaluation or contact your PMC coordinator to send your instructor your Letter of Accommodation at the beginning of the term. You must also contact the PMC no later than two weeks before the first in-class scheduled test or exam requiring accommodation (if applicable). After requesting accommodation from PMC, meet with your instructor as soon as possible to ensure accommodation arrangements are made. <https://carleton.ca/pmc/>

- **Survivors of Sexual Violence**

As a community, Carleton University is committed to maintaining a positive learning, working and living environment where sexual violence will not be tolerated, and its survivors are supported through academic accommodations as per Carleton's Sexual Violence Policy. For more information about the services available at the university and to obtain information about sexual violence and/or support, visit: <https://carleton.ca/sexual-violence-support/>

- **Student Activities**

Carleton University recognizes the substantial benefits, to both the individual student and the university, that result from participating in activities beyond the classroom experience. Reasonable accommodation will be provided to students who compete or perform at the national or international level. Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. <https://carleton.ca/senate/wp-content/uploads/Accommodation-for-Student-Activities-1.pdf>

For more information on academic accommodation, please contact the departmental administrator or visit: <https://students.carleton.ca/course-outline/>

Academic Integrity:

Violations of academic integrity—presenting another’s ideas, arguments, words or images as your own, using unauthorized material, misrepresentation, fabricating or misrepresenting research data, unauthorized co-operation or collaboration or completing work for another student—are a serious academic offence, weaken the quality of the degree, and will not be tolerated. Penalties may include; a grade of Failure on the submitted work and/or course; academic probation; a refusal of permission to continue or to register in a specific degree program; suspension from full-time studies; suspension from all studies at Carleton; expulsion from Carleton, amongst others. Students are expected to familiarize themselves with and follow the Carleton University Student Academic Integrity Policy which is available, along with resources for compliance at: <https://carleton.ca/registrar/academic-integrity/>

Centre for Student Academic Support:

The Centre for Student Academic Support (CSAS) is a centralized collection of learning support services designed to help students achieve their goals and improve their learning both inside and outside the classroom. CSAS offers academic assistance with course content, academic writing and skills development. Visit CSAS on the 4th floor of MacOdrum Library or online at: <https://carleton.ca/csas/>

Other Important Information:

- Students must always retain a copy of all work that is submitted.
- All final grades are subject to the Dean’s approval.
- For us to respond to your emails, we need to see your full name, CU ID, and the email must be written from your valid CARLETON address. Therefore, in order to respond to your inquiries, please send all email from your Carleton cmail account. If you do not have or have yet to activate this account, you can do so by visiting <https://carleton.ca/its/get-started/new-students-2/>