



BUSI2005R: Income Tax Fundamentals

Winter 2026

Instructor	Emily Gray, FCPA FCA
Email Address	emily.gray@carleton.ca
Class Times	NA
Modality	Online; asynchronous
Office Hours	Online (Zoom) – Mondays 12pm-1pm; Hyflex – Thursdays 6pm-7pm Or by appointment (just email me to setup!)
Office Location	7018 NI
TA Name/Email	TBD

Pre-Requisites & Preclusions:

- Precludes additional credit for [BUSI 3005](#), [BUSI 3015](#) and [BUSI 4015](#).
- Prerequisite(s): BUSI 1001 or BUSI 1004 or [BUSI 1011](#) (with a grade of C- or higher).

Course Description/Instructor's Statement

Carleton Calendar Description

A foundation course that aims to introduce the fundamental concepts of income tax laws and regulations as significant elements in the planning and decision-making process of taxpayers and managers. Problems, issues and planning associated with the Income Tax Act are discussed.

Instructor's Description:

This course introduces fundamental principles, personal and corporate income tax, and specialized topics (e.g., GST/HST). This course has been designed to meet the entry requirements to CPA PEP.

Course Learning Objectives:

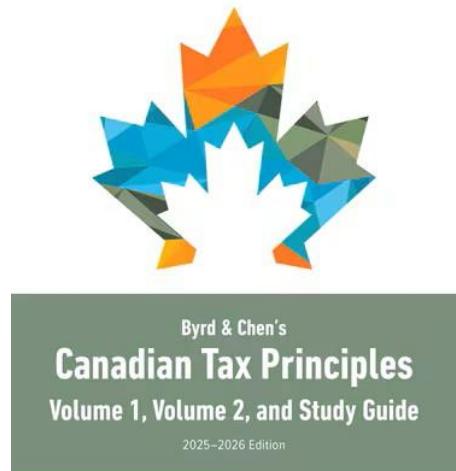
Taxpayers cannot make intelligent personal or business decisions without considering the tax implications of their choices. An understanding of Canadian taxation is therefore necessary. This course is an introduction to tax principles and practice and is designed to achieve the following objectives:

- 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 position, and
- 4) To introduce basic tax planning concepts through case application.

Required Materials & Prices

1) Textbook: Byrd & Chen's Canadian Tax Principles

- 2025-26 edition with Study Guide, Donell, 2025 (note – this publisher is now offering digital access only)
- ISBN 13: 9780135357569
- PRICE \$109 for 6-month access



P

Gary Donell

Textbook available through the Campus Store. Order online [here](#).

2) Course Website: www.carleton.ca/brightspace

- Slides, handouts, problems, and lecture videos
- Participation assignments and related submission dropboxes
- Zoom links (office hours / participation assignment take-ups)
- Additional material: reference material, additional practice problems with solutions, etc.

3) Other Useful Websites

- [CRA](#)
- [Income Tax Act](#) online
- [Life in the Tax Lane](#) (monthly, 10 min videos with tax updates – FUN!)

Grading Scheme

Participation	15%
Midterm	35%
Final Exam	50%
TOTAL	100%

Policies & Accommodations

<https://students.carleton.ca/course-outline/>

<https://carleton.ca/pmc/current-students/academic-accommodations/>



Stay updated with important notifications and announcements from Carleton University, by downloading the Carleton University App!

Professor Expectations:

Students are expected to:

- Watch and take notes on the lecture material provided, including the comprehensive problem(s) at the end of each topic, in a timely manner (i.e. stay on schedule);
- Ask questions of the professor for clarification or from curiosity 😊 (through discussion forums, office hours, assignment take-ups);
- Be respectful to all others in the class, modeling Sprott's values of inclusivity, caring, and empathy;
- Review / practice / study on their own or with peers after class each week, solidifying the material learned (resources will be provided: extra problems with video takeup, extra problems with solutions, participation assignments, optional quizzes, etc.);
- Advise the professor *early* of any accommodations needed.

Work Expected Each Week	Estimated Average Time (Hours)
Watch lecture material, take good notes, solve problems on own when instructed and then watch video takeup, etc.	3
PRACTICE!!! (see below)	3
Work on participation assignment / study for midterm	4
Hours per week (on average)	10

“Practice Makes Progress” (quote - Emily Gray)

You will find that there is a direct correlation between the number of different problems you make an honest attempt at (and debrief the solution of) and your course grade. “Debriefing” the solution means investigating where you went wrong (review your technical notes, ask the teacher, read the textbook, etc.). Keep going until you understand.

Participation (15%):

Pick & choose from the below activities. Marks (%) will be summed, to a max of 15%.

- Meet & Greet: 1%

At some point BEFORE Reading Week (Jan 5 – Feb 13), pop into Emily's virtual office hours (see page 1) to say Hi!, introduce yourself, and (if you like) even ask a course-related question 😊. See Brightspace landing page for Zoom link.

- Participation Assignments: up to 3.5% each, 6 available

Each assignment is marked based on perceived effort (participation-based, not performance-based). Responding to and submitting your responses to the questions is only step 1, and only part of the marks available. Reviewing your work against the solution is an important part of the learning process. As such, you will assess your own attempt using the provided solution/answer key as if you were a Teaching Assistant grading your own work. Grading breakdown for each assignment is as follows:

Submitting a <u>decent</u> attempt at the question(s)	1.5%
Reviewing the solution/answer key and <u>reasonably</u> marking your work	2.0%
	3.5%

Note: Students MUST have submitted an initial response to the assignment, on time, and with at least a score of “1/1.5” to be awarded any participation marks for the reviewing element. Participation Assignment attempts or grading submissions that appear superficial, incomplete, or insincere will not receive full credit. You must demonstrate a reasonable effort to engage with the material.

Some examples to help you make sense of the above:

- 1) Student A attends a meet & greet (1%) and puts a decent effort into 4 of the 6 assignments, including marking their own work. All assignments/markings are submitted by their deadlines ($3.5\% \times 4 = 14\%$). Total: $1\% + 14\% = 15\%$
- 2) Student B puts a decent effort into all 6 of the assignments, submitting responses to the questions by their respective deadlines, but never submits a marking of their own work. Total: $1.5\% \times 6 = 9\%$.
- 3) Student C attends a meet & greet (1%), puts a decent effort into the first 3 assignments/markings ($3.5\% \times 3 = 10.5\%$) submitting by the deadline, and submits the fourth assignment with a poor attempt (.5%) and does not mark it. Subtotal: $1\% + 10.5\% + .5\% = 12\%$. As a result, the student opts to ALSO do Assignment 6 to earn another 3.5%. Total: $12\% + 3.5\% = \text{MAX } 15\%$.

Note: solutions to the assignments, along with a marking guide, will be made available to the whole class once the deadline has passed. No late assignments will be accepted. You are still welcome (and encouraged) to try the assignment on your own and compare to the solution material provided.

Take-ups of the assignments will be offered for those interested. These will be especially useful if you struggled with the assignment and/or don't understand the solution and marking guide. Note – if the take-up is being offered via Zoom, it will ALSO be recorded.

A#	Topic	Deadline: Attempt at Solution	Takeup Session	Deadline: Self-Marking
1	Ch 1, 2	Saturday, Jan 17; midnight	Sunday, Jan 18; 8pm, Live via ZOOM	Wednesday, Jan 21; midnight
2	Ch 3	Saturday, Jan 31; midnight	Sunday, Feb 1, 8pm, ZOOM	Wednesday, Feb 4; midnight
3	Ch 5 & 6	FRIDAY, Feb 13; midnight	Pre-recorded take-up provided. No live session.	MONDAY, Feb 23; midnight
4	Ch 7 & 8	Saturday, Feb 28; midnight	Sunday, Mar 1, 8pm, ZOOM	Wednesday, Mar 4; midnight
5	Ch 9, 10 & 4	Saturday, Mar 21; midnight	Sunday, Mar 22, 8pm, ZOOM	Wednesday, Mar 25, midnight
6	Ch 12 & 13	Saturday, Apr 4; midnight	Pre-recorded take-up will be provided. No live session	Wednesday, Apr 8; midnight

Late policy - Participation:

Given:

- the marks are based on effort;
- the meet & greet marks can be earned anytime over the course of six weeks;
- only four of the six assignments are needed to obtain full marks; and,
- sufficient time is built in after the course material was scheduled to be covered for assignment completion;

there are sufficient accommodations built into the course to accommodate for when life circumstances occur. Additional accommodations beyond the above will not be provided.

Midterm (35%) and Final Exam (50%)

*The midterm exam will be held on **Friday, March 6 from 6:30pm-8:30pm** (location TBD).*

The final examination will be held in the regular examination period (Apr 11-23). The duration of the exam will be 3 hours. The final examination will cover the whole course.

A Tax Appendix, with various information, will be provided by the professor as part of the midterm and final exam (you will see this appendix, and what it contains, prior to the examination). Each student is permitted ONE 8.5x11 inch, double-sided, hard-copy 'cheat sheet' during the FINAL EXAM (not the midterm).

The default assumption is that students will write the midterm exam and final exam in-person on campus. Students writing on campus will have the option to write by hand, or to write on a laptop using e-proctoring software. Students who wish to write on a laptop will be required to inform the professor in advance (Emily will send out a poll that must be responded to by a deadline). Students who have not responded by the deadline will be assumed to be writing by hand.

If a student is not be able to come to campus because they are studying remotely, they can apply to write at a distance (<https://carleton.ca/ses/distance-exams/>). We will be leveraging automated

e-Proctoring software, to ensure integrity of the test/exam process. However, distance students also have the option to write by hand, but to do so, must write an in-person, proctored, exam at an eligible post-secondary institution.

There is a cost associated with EITHER OF these distance services:

Distance Service	Cost Estimate per Assessment
Writing Domestically or Internationally with e-Proctoring (CoMaS)	\$105.00 CAD
Writing Domestically with a proctor at a testing	\$105.00 CAD + Proctoring Fees
Writing Internationally with a proctor at a testing	\$188.00 CAD + Proctoring Fees

Please note that the above fee applies to both Distance/off-campus exams and Deferred Final off-campus exams. All fees are effective from May 1, 2025. Students need to apply by the deadline, which is usually in mid-January (TBD). Late applications may be declined, and if accepted, will incur a late fee.

e-Proctoring: Please note that if you are choosing to write either exam on a computer, a remote proctoring service provided by Scheduling and Examination Services will be used. You can find more information at <https://carleton.ca/ses/e-proctoring/>.

The minimum computing requirements for e-proctoring service are as follows:

- Hardware: Laptop
- OS: Windows 10, Mac OS 10.14, Linux Ubuntu 18.04
- Internet Browser: Google Chrome, Mozilla Firefox, Apple Safari, or Microsoft Edge
- Internet Connection (High-Speed Internet Connection Recommended)
- Webcam (HD resolution recommended)

Note: Chromebooks, tablets (Android, iOS, Windows), and smartphones are NOT supported by CoMaS at this time. You must complete your exams using Windows-based or MacOS computers.

Deferred Midterm:

In the event that you are unable to write the midterm, e.g. (such as a death in the family, illness, etc.), you must provide appropriate supporting documentation to your professor. Upon review, a deferred test may be offered. Please note that students who do not provide valid documentation or fail to offer a reasonable explanation for missing the midterm will receive a grade of 0%.

The deferred midterm will be held on Monday, March 16th at 7:15am.

Deferred Final Exam:

If you wish to defer a Formal Final Exam, you – the student – must reach out to the registrar's office with the proper documentation prior to the deadline (please refer to <https://carleton.ca/registrar/deferral/> for dates). Once the request has been put through, your instructor will be notified for their approval.

Use of Generative Artificial Intelligence

This is a human-centered course. In this course, evaluation focuses on what you can do *without* AI assistance. While you are welcome to use AI tools to explore ideas, study, or clarify concepts, all submitted work must represent your independent thinking and original effort. Use AI for learning, not for producing graded submissions. Your understanding and reasoning—not AI output—will form the basis of assessment. Using AI for graded submissions constitutes an academic integrity violation.

Comments on Marking

The assignments and final exam will be marked by the teaching assistant and the instructor together and follow a rigorous quality control process that reasonably assures that the grade awarded is fair. However, no system is 100% error-free, so it is possible that you may wish to call into question a grade that has been awarded. In this circumstance, please write a brief email describing the difficulty with the awarded grade to the instructor no later than seven calendar days following the date the assignment was handed back. Please be sure to include your student number and your assignment GROUP # in the email to enable us to properly identify it.

Reduction of Bias

I try to reduce unintentional bias in grading by, for example and when possible, grading anonymously, using clear and specific rubrics, and grading tests one question at a time (grading all of question 1 before grading any of question 2), etc.

Communication

Brightspace and email are the primary means of communicating with the professor. To respond to emails, professors need to see your full name and Carleton University ID. For this reason, it is important to send all messages from your Carleton email 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/>.

Instructor Response Times

Every effort will be made to grade assignments within a week. Expect to receive a reply to your question(s) within 24 hours, Monday through Friday, unless otherwise posted. Response times may be longer on weekends.

Netiquette

Please use the following rules of netiquette as you post to online discussions and send messages to your instructor and fellow students in the course:

- **Use professional language.** Be positive and constructive in your feedback. Be polite by including please and thank you. Use inclusive language and terminology.

- **Try not to use all caps.** ALL CAPS comes across as shouting to the reader. Use **bold** formatting to emphasize words instead.
- **Use proper language and titles,** no slang or profanity. Even if a word is one you consider to be "not so bad," it could be offensive to others.
- **Review posts and messages before saving.** Check for grammar and spelling errors and restate your message when necessary.
- **Ask for clarification.** If you do not understand an assignment or feedback, please ask for clarification. We will do our best to word posts/messages as clearly as possible, but in an online environment, it can be difficult to "see" if messages are being understood.

Contribution to Learning Goals of the Program (BCom):

Program Learning Goal	Competencies Not Covered	Competencies Introduced (only)	Competencies Taught But Not Assessed	Competencies Taught and Assessed
BC1 Knowledge <i>Graduates will be skilled in applying foundational business knowledge to appropriate business contexts.</i>				X
BC2 Collaboration <i>Graduates will be collaborative and effective contributors in team environments that respect the experience, expertise and interest of all members.</i>	X			
BC3 Critical Thinking <i>Graduates will be discerning critical thinkers, able to discuss different viewpoints, challenge biases and assumptions, and draw conclusions based on analysis and evaluation.</i>				X
BC4 Communication <i>Graduates will be effective and persuasive in their communications.</i>	X			



Course Schedule

Week	Videos to Watch / Documents to Read	Recommended Homework	Related Participation Assignment
Pre-term	<u>Getting Started</u> -Introduction to BUSI2005 -Course Syllabus -Course Schedule (this thing!) -Brightspace Walkthrough -The Tax Appendix	- Input all important dates/deadlines in your calendar	
Jan 5-11	<u>Introduction to Federal Income Tax</u> - Videos 1 - 6b (~104 minutes) <u>Administration and Procedures</u> - Videos 1 - 5 (~68 minutes)	Introduction to Federal Income Tax - Practice quiz - NIFTP/Taxable income Practice problems - Residency Practice problems - Recommended textbook exercises (if you need more to work through) Administration and Procedures - Practice quiz - Practice problems - Recommended textbook exercises (if you need more to work through)	Assignment 1 - Ch 1 & 2 - Due: Saturday, Jan 17; midnight - Takeup: Sunday, Jan 18; 8pm - Marking due: Wednesday, Jan 21; midnight

Week	Videos to Watch / Documents to Read	Recommended Homework	Related Participation Assignment
Jan 12-18	<u>Employment Income</u> - Videos 1a - 8b (~126 minutes) - Readings: Select CRA Administrative Policies	<u>Employment Income</u> - Practice quiz - Recommended textbook exercises	Assignment 2 - Ch 3 - Due: Saturday Jan 31; midnight - Takeup: Sunday, Feb 1; 8pm - Marking due: Wednesday, Feb 4; midnight
Jan 19-25	<u>Employment Income</u> - Videos 9 & 10 (~60 minutes) <u>CCA</u> - Videos 1a - 5 (~101 minutes)	<u>Employment Income</u> - Practice problems <u>CCA</u> - Practice quiz - Recommended textbook exercises	Assignment 3 - Ch 5 & 6 - Due: FRIDAY Feb 13; midnight - Recorded Takeup will be provided (no live offering) - Marking due: MONDAY, Feb 23; midnight
Jan 26 - Feb 1	<u>CCA</u> - Videos 6a & 6b (~27 minutes) <u>Business Income</u> - Videos 1 - 7 (~108 minutes)	<u>CCA</u> - Practice problems <u>Business Income</u> - Practice quiz - Recommended textbook exercises	
Feb 2-8	<u>Business Income</u> - Videos 8a - 9 (~38 minutes) <u>Property Income</u> - Videos 1 - 8 (~123 minutes)	<u>Business Income</u> - Practice problems <u>Property Income</u> - Practice quiz - Practice problem (there is only 1) - Recommended textbook exercises	Assignment 4 - Ch 7 & 8 - Due: Saturday, Feb 28; midnight - Takeup: Sunday, Mar 1; 8pm Marking due: Wednesday, Mar 4; midnight
Feb 9-15	<u>Capital Gains & Losses</u> - Videos 1 - 13 (~169 minutes)	Capital Gains & Losses - Practice quiz - Practice problems - Recommended textbook exercises)	

READING WEEK			
Week	Videos to Watch / Documents to Read	Recommended Homework	Related Participation Assignment
Feb 23 - Mar 1	<u>NALT</u> - Videos 1 - 6 (~47 minutes) <u>Other Income/Deductions</u> - Videos 1 - 5 (~64 minutes)	<u>NALT</u> - Practice quiz - Extra NALT & Attribution Example <u>Other Income/Deductions</u> - Practice quiz - Recommended textbook exercises	Assignment 5 - Ch 9, 10, 4 Due: Saturday, Mar 21; midnight Takeup: Sunday, Mar 22; 8pm Marking due: Wednesday, Mar 25; midnight
Mar 2-8	<u>Deferred Income Plans</u> - Videos 1 - 7 (~63 minutes) <u>Comprehensive Problems for Other Income and DIPs</u> - Videos 1 & 2 (~46 minutes)	<u>Deferred Income Plans</u> - Practice quiz - Recommended textbook exercises <u>Other Income & Deferred Income Plans</u> - Practice problems	
Mar 9-15	<u>Taxes Payable for an Individual</u> - Videos 1a - 15 (~148 minutes)	<u>Taxes Payable for an Individual</u> - Practice quiz - Practice problems - Recommended textbook exercises	

Week	Videos to Watch / Documents to Read	Recommended Homework	Related Participation Assignment
Mar 16-22	<u>Taxes Payable for a Corporation</u> - Videos 1a - 4 (~135 minutes)	<u>Taxes Payable for a Corporation</u> - Practice quiz - Recommended textbook exercises	Assignment 6 - Ch 12 & 13 - Due: Saturday, Apr 4; midnight - Recorded takeup will be provided (no live offering) - Marking due: Wednesday, Apr 7
Mar 23-29	<u>Tax on Investment Income in a CCPC</u> - Videos 1a - 5b (~130 minutes)	<u>Taxes Payable for a Corporation</u> - Practice problems <u>Tax on Investment Income in a CCPC</u> - Practice quiz - Practice problems - Recommended textbook exercises (if you need more to work through)	
Mar 30 - Apr 5	<u>Other Topics (Including GST)</u> - Video 1a - 10 (~159 minutes)	<u>Other Topics (Including GST)</u> - Practice quiz - Practice problems - Recommended textbook exercises (if you need more to work through)	

*Refer to Academic Calendar for dates University Closed Dates and Holidays <https://calendar.carleton.ca/academicyear/>



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).

Required calculator in BUSI course examinations.

If you are purchasing a calculator, we recommend anyone 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 in the school for several reasons. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, followership, 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.

Grading

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
A = 85-89	B = 73-76	C = 63-66	D = 53-56
A - = 80-84	B - = 70-72	C - = 60-62	D - = 50-52
F = Below 50			

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

Carleton is committed to providing academic accessibility for all individuals. You may need special arrangements to meet your academic obligations during the term. The accommodation request processes, including information about the *Academic Consideration Policy for Students in Medical and Other Extenuating Circumstances*, are outlined on the Academic Accommodations website (students.carleton.ca/course-outline).

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

Pregnancy Accommodation

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: [Pregnancy Academic Accommodation Information - Equity and Inclusive Communities](#)

Religious obligation

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: [Academic Regulations for Students with Religious Obligations < Carleton University](#)

Academic Accommodations for 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. 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: [Sexual Violence Prevention & Survivor Support - Equity and Inclusive Communities](#)

Accommodation for Student Activities

Carleton University recognizes the substantial benefits, both to the individual student and for the university, that result from a student participating in activities beyond the classroom experience. Reasonable accommodation must 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: students.carleton.ca/course-outline

Academic Integrity

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.

Process: If an alleged violation occurs, all relevant documentation will be forwarded to the Dean. If the allegation proves true, the 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. For a first offence, at a minimum, the penalty assigned will normally be a zero on the submitted work and at least a minimum full grade reduction of the final course grade. For a second offence, at a minimum, the penalty assigned will normally lead to a suspension from studies.

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/>.

Sprott Student Services

The Sprott Undergraduate Student Services Office offers program advising and overall student success support. Our team is available to discuss your academic goals and your program progression plans. We can also work with you to develop strategies for success, including study skills for Business. If you experience any difficulty this term or if you would like to access support, please contact our team at bcom@sprott.carleton.ca or at bib@sprott.carleton.ca.

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: carleton.ca/csas.

Important Information:

- Students must always retain a copy of all work that is submitted.
- All final grades are subject to the Dean's approval.
