



**Carleton**  
UNIVERSITY

**SPROTT**  
SCHOOL OF BUSINESS

## **BUSI 3005 A & B - Taxation I Fall 2020**

### **COURSE OUTLINE**

**Instructor :Rebecca Renfroe, MAcc, CPA, CMA**

Office: DT 1704

Office Hours: Wednesday and Friday, 10:00-11:00 or by appointment

Email: [rebecca.renfroe@carleton.ca](mailto:rebecca.renfroe@carleton.ca)

Modality: Online (1.5 hours asynchronous and 1.5 hours synchronous)

#### **Course Description**

This course introduces Federal income tax laws, regulations, and their impact on an individual's financial and business decisions. Both the potential issues for individuals and planning associated with the Income Tax Act are discussed. Overall, the end goal is the efficient and effective computation of taxable income and taxes payable for an individual in Canada.

#### **Course Objectives**

Accountants cannot make intelligent business decisions without first considering the tax implications of the choices. An understanding of Canadian taxation is therefore necessary to make those decisions.

BUSI 3005 is the first of two introductory courses (with BUSI 4005) in income tax here at Sprott that, when taken together, 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, considering 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 case application.



This course is an introduction to tax principles and practice. The focus of BUSI 3005 – Taxation I is on fundamental principles and personal income tax. The focus of BUSI 4005 – Taxation II is on corporate income tax and specialized topics.

### **Prerequisites**

BUSI 2001 – Intermediate Accounting I (with a grade of C- or higher)

*This course is a prerequisite to:*

BUSI 4005 – Taxation II (with a grade of C- or higher)

*Precludes additional credit for:* BUSI 2005 – Income Tax Fundamentals

### **Course Materials Required:**

- Textbook, available at:
  - **Carleton Bookstore** – University Centre

“Introduction to Federal Income Taxation in Canada 41<sup>st</sup> edition with Student Study Guide, Beam, Laiken and Barnett, 2020”
- A copy of the Income Tax Act, 2020, available:
  - **Online** (note that it does not include supplementary notes) (FREE)
  - **At the Carleton Bookstore** – University Centre
- Coursepack, available:
  - Soft copy on **cuLearn** (for those wishing to print it themselves)
  - Hard copy available (tbd).
  - PLEASE COME TO CLASS PREPARED WITH EITHER A HARD COPY, OR SOFT COPY ACCESSIBLE ON A REASONABLE DEVICE (NOT YOUR PHONE)
- Course website on cuLearn: <http://www.carleton.ca/culearn>
  - Weekly PowerPoint Files
  - Videos of class lectures
  - Assignments
  - Additional material

### Supplemental:

Websites:

Canada Revenue Agency

[www.cra.gc.ca](http://www.cra.gc.ca)

Income Tax Act on the Department of Justice Canada website:

<http://laws-lois.justice.gc.ca/eng/acts/I-3.3/page-1.html>

## Method of Instruction

For the fall of 2020, this course will be delivered in an asynchronous manner following the outline below:

Classes will be held online Wednesday and Friday, and furthermore there will be videos for students to watch at some point during the week. The videos will contain the lecture material, i.e. the theory about the topic and the classes on Wednesday and Friday will be used to cover examples and problems together.

In all but the first Wednesday, which will be a review of the course outline and how the course will unfold, the classes will follow the following format.

### *Fridays: Review of the Weeks' material and setting of a plan for studying.*

- 60-minute session Section A – 11:35 am – 12:35 pm; Section B – 8:55 – 9:55 am
- Zoom link will be posted to culearn; please register for your own section and attend in your own section. If there are extenuating circumstances, you will be allowed to attend the alternate session, just contact me first, however it should be the exception to the rule and not the norm. There are almost 100 of you registered in this course and I cannot have all of you online at once; it simply isn't possible for my internet connection or my brain to handle that volume.
- During this session I will review the topic(s) for the week and go over the required readings, the required videos to watch, as well as the suggested problems to work through and the order in which this should all occur. The goal is that you will have a very clear path to follow for your studies for the week.
- As well, bring your questions! It won't take the full hour to go over the study plan, and if you have questions just ask! We can make this a virtual Q&A session every week. Don't be shy. I'm here to help.
- Friday sessions WILL be recorded and posted so if you can't make it, ensure you watch it before you begin the week's work.

### *Saturday – Tuesday: Study!*

- Students are to use the plan laid out in the previous Friday's class to work through the videos and problems on their own.
- I will post/send a "Weekly Memo" each week to fully lay out what is expected and what order the work should be done in.
- I cannot stress this enough, keeping up on readings and the material is crucial in this course. Each week builds on the previous weeks' content, so if you fall behind, you will continue to do so and find yourself in trouble by the midterm. Keep up. Do the work. You will be fine.
- Any questions you have, please post to cuLearn in the discussion board, bring them to "class" or send me an email.

*Wednesdays: Problems, problems, problems*

- 60-minute session Section A – 11:35 am – 12:35pm; Section B – 8:55 – 9:55 am
- Zoom link will be posted to culearn; please register for your own section and attend in your own section. Same rules as for Friday and switching sections apply.
- During this session I will go over several problems and answer any questions students have on the materials from the week.
- If you have done the work during the week, that is watched all the videos, completed all the problems etc., this session should be a review/study session. If you keep up, you will surely get more out of this session than simply attending and copying down answers.

*Course Videos – The “lectures”*

- I put a lot of thought into how to deliver this course online. In the past, it was one 180-minute lecture per week. However, I realize that not everyone wants to watch me lecture online for 180 minutes straight about tax. (Shocking!) Therefore, I have put the lecture of the key concepts into videos for you to watch at your leisure.
- Students are responsible for watching the videos, digesting the content, and contacting me if there is anything they do not understand. Do NOT fall into the trap of thinking because you watched the video you understand the material and are “done”. We can all tune out, have distractions, and simply watch a video without really watching it.
- During the lecture videos, I will give you examples to work through on your own. I cannot stress enough how important it is for you to take the time to try and solve these questions and examples on your own. Try. Try without looking at the solution. That is the only way you are going to learn.

Students are responsible for the entire content of each chapter of the textbook assigned, as well as additional topics discussed in class, except for those specifically excluded by the instructor.

Class sessions entail a mixture of lecture, problem solving, case study, group work, and discussion. The content of any lecture presumes and expects you have carefully studied the assigned reading. Lectures emphasize the major topics and readings, yet you are responsible for all assigned materials. It requires active learning, which means students must take responsibility for the learning that takes place. You must be prepared for each class and practice the learned material after class. You are encouraged to ask questions and stimulate discussion on topics you have difficulty understanding.



## Grading Scheme

Individual Case Studies	10%
Individual Worksheets/Participation	10%
Group Assignments (5)	20%
Midterm – 120 minutes (Friday, October 23 <sup>rd</sup> , 6:00pm)	20%
Final Exam – 3 hours (during formal final exam period)	<u>40%</u>
	<u>100%</u>

### **Individual Case Studies – 2 opportunities – 10% of total grade**

I have titled this part of your evaluations, “Your desperate client.” When you have long left Sprott in your rear-view mirror and are out at your firms helping clients, living the dream of being a CPA, you will no doubt come across a client who needs an answer NOW. We have all faced them, and perhaps you are facing them already in your co-op terms. These individual case studies will be based on this concept.

Twice during the term, you will be sent an email from me, your desperate client. In the email I will tell you to go to cuLearn and access your question from your client. The case will be available for 12 hours, however, once you open the file or start the “quiz” on culearn, you will only have **30 minutes** to type in your response. You will type directly into cuLearn, and then post your solution.

These are to be done individually, and students will be sent questions at random. You do not know when your client is going to email. You do not know what they are going to ask. You probably will not get the same question at the same time as your friends. When will they email? Who knows?! You need to be prepared to answer your desperate client.

I know I am being a bit cheeky but try not to stress this component. If you have been keeping up with your readings and practice problems, then this will be very easy. It is meant to keep you on your toes a bit, but even more so it is meant to ensure you are keeping up with the work.

**Individual Worksheets/Participation – 10% of total grade – to be completed weekly**

Worksheets/Quizzes will be posted each week in cuLearn under their own folder. There will be one per week and, if you have done the readings and watched the videos, you will find them very easy. There are 11 in total, I will throw out the lowest grade, meaning the top 10 will be counted.

Worksheets/Quizzes will be posted Thursday mornings at 9:00 am EST and will close by 11:55 pm EST of the same day and will cover the previous weeks' material.

<b>Week</b>	<b>Dates</b>	<b>Worksheet/Quiz Due</b>
<b>1</b>	September 11 – 17	September 17 <sup>th</sup> @ 11:55pm
<b>2</b>	September 18 – 24	September 24 <sup>th</sup> @ 11:55pm
<b>3</b>	September 25 – Oct 1	October 1 <sup>st</sup> @ 11:55pm
<b>4</b>	October 2 – 8	October 8 <sup>th</sup> @ 11:55pm
<b>5</b>	October 9 – 15	October 15 <sup>th</sup> @ 11:55pm
<b>6</b>	October 16 – 22	October 22 <sup>nd</sup> @ 11:55pm
<b>7</b>	October 23 – November 5	November 5 <sup>th</sup> @ 11:55pm
<b>8</b>	November 6-12	November 12 <sup>th</sup> @ 11:55pm
<b>9</b>	November 13-19	November 19 <sup>th</sup> @ 11:55pm
<b>10</b>	November 20 – 26	November 26 <sup>th</sup> @ 11:55pm
<b>11</b>	November 27 – Dec 3	December 3 <sup>rd</sup> @ 11:55pm

NOTE – Class 1, September 9<sup>th</sup> will be an overview of the course only. The course content will begin on September 11<sup>th</sup> and our “weeks” will follow a Friday to Thursday format for the entire term.

For the Fall Break, note that the week starts October 23<sup>rd</sup> (the last Friday before Fall Break) but the quiz is not due until November 5<sup>th</sup>, well after the break is over.

### **Group Assignments – 5 in total – 20% of total grade**

The assignments will be due **on the following dates by 11:55pm:**

<b>Assignment #</b>	<b>Chapter Coverage</b>	<b>Due Date</b>
1	1, 2, 14	September 29 <sup>th</sup>
2	3, 4	October 13 <sup>th</sup>
3	5 & 6	October 27 <sup>th</sup>
4	7 & 8	November 23 <sup>rd</sup>
5	9 & 10	December 4 <sup>th</sup>

Note – Chapter Coverage may change based on how quickly we are moving through the course material. However, the due dates will stay firm.

**The assignments are to be done in groups of 2-3 students. Late assignments will NOT be accepted. Make-up assignments are not provided.**

Once you have your group members decided, you can email me with your group listing. 2-3 people maximum. If you want to be in a group but do not have a group, let me know and I can pair you up with someone else looking (no guarantees!). Also, I will accept “groups” of 1 if you are a lone wolf and like to go solo. Just email me and let me know that as well.

Please, email your groups by September 16<sup>th</sup> at the latest.

### **Midterm and Final Exam**

The midterm and final exam will test both the technical and conceptual aspects of the course

*The midterm* will be held on Friday, October 23<sup>rd</sup> at 6:00pm. The mid-term will cover Chapters 1 – 5 and Chapter 14. The midterm will be posted in cuLearn and be available to students at exactly 6:00pm. As there is no way for me to regulate or monitor you as you write at home, it is an open book exam. More details on the midterm will be given as we move towards its date.

The only valid excuse for missing the mid-term is for medical reasons or death in the family and must be documented with a medical certificate. Any other reason (such as travel, etc...) will not be considered. In such circumstances the make-up mid-term will be held on Monday, November 2<sup>nd</sup>, from 06:00 – 08:00am. If you miss the make-up midterm for any reason, your grade on the mid-term will be zero, i.e. there will be no make-up-make up mid-term and it is not possible to transfer the weighting to the final exam.

*The final examination* will be held in the regular examination period. The duration of the exam will be 3 hours. The final examination will cover the whole course. **You need to obtain a minimum of 45% on the final exam to pass this course.** Again, this exam will be posted online and available to you through cuLearn. It will be open book and cumulative in nature.

### Marking

The assignments and exams will be marked by the teaching assistants and myself 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 to you.

For each assignment, and the midterm exam, you will be provided with a marking rubric in electronic format (Excel). It will contain the correct solution and highlight where you lost marks.

If you feel that there is an error in your grading, please write a brief note describing the difficulty with the awarded grade and provide this note, together with the graded test/assignment and a copy of the rubric you received, to the instructor no later than seven calendar days following the date the assignments/tests were handed back. Please be sure to include your name and student number on the note to enable us to properly identify it.

### **cuLearn**

cuLearn is an integral part of the course. Much course related material and information will be found here. As well, this will be the key point of communication between you and me. Please check it regularly.

### **Student's Responsibilities with regards to deadlines**

It is your responsibility to ensure that you meet (1) the assignment quiz deadlines, (2) the assignment deadlines, (3) the mid-term date and time, and (4) the final exam date and time. It's as easy as entering these in your calendar on your smart phone or paper agenda. If you send me an e-mail asking me for any sort of accommodation on any of the above, I will reply in the negative.

When you register for this course, you are doing so on the assumption that you are fully available during the final exam period that runs from December 12-23, and are available to write the mid-term Friday, October 23<sup>rd</sup> at 6:00pm. I will not accommodate any requests to write the mid-term or final exam early or late.



## **Conduct**

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

### *1) Attendance & Punctuality*

Doing well in the course is highly correlated to your attendance. I will do my best to make the on-line sessions of value to you, and in turn, I expect you to bring your energy and good attitude with you to each and every class. If circumstances prevent attendance, please remember that you are responsible for all materials discussed, problems covered, and announcements made.

### *2) Other Disruptions*

This is a very broad category, and includes leaving and re-entering the session (although I understand that there are times that this is a necessity). Side conversations are discouraged, however, talking to the class as a whole, is encouraged. Texting, other cell phone use, internet surfing or completing other classwork while in class is a poor use of your time. Unfortunately, humans are not as good at multitasking as we would like to believe.

### *3) Being Prepared*

You should be ready to discuss any assigned readings and to answer any assigned questions for each day's class. Please refer to the course below, as well as any in-class announcements to know what is expected from you at each class.

**Course Schedule (note: this is a planned schedule only; deviations may occur)**

**The Weekly Memo:** Every Friday you will be e-mailed and I will post the “Weekly Memo” for the week. It will list the videos to watch, the problems to try on your own, and the problems I will be covering in our Wednesday session together. All details will be given in the memo and, therefore, are not listed below. Below is a brief summary of the content/topics to be covered each week.

<b>Date</b>	<b>Expected Class Coverage</b>	<b>Textbook References</b>	<b>Topics</b>
September 9 <sup>th</sup>	Introduction to Course	Course Outline  Chapter 1  Chapter 10 (just review at a high level ... you won't understand much of it yet but I feel it is important to know where we are going in order to keep the “big picture” in mind)	Introduction to the course  How to navigate through cuLearn  How to use the Weekly Memo to organize your studying this term
September 11 <sup>th</sup>	Planning Day	Readings for the week: Chapter 2 – Liability for Tax  Chapter 14 – Rights and Obligations (Only read up to 14,120)	Weekly Memo – Week 1  Residency  Liability for Tax (who pays what!)  Filing a return/interest and penalties  Instalments
September 16 <sup>th</sup>	Review Class!	Assigned Problems Chapters 2 & 14	Find details in the Weekly Memo for Week 1

September 18 <sup>th</sup>	Planning Day Chapter 3 – Employment Income	Chapter 3  Chapter 10 – 10,110 – 10, 113 on stock options review example 10-1 in detail	Weekly Memo – Week 2  Employee vs. Self-Employed (Business)  Taxable Benefits – the general rules  Taxable Benefits – specific exclusions  Taxable Benefits – Employee Loans
September 23 <sup>rd</sup>	Review Class!	Assigned Problems Chapter 3	Find details in the Weekly Memo for Week 2
September 25 <sup>th</sup>	Planning Day Chapter 3 – Employment Income continued	Chapter 3  Chapter 10: 10,110 – 10, 113 on stock options review example 10-1 in detail	Weekly Memo – Week 3  Taxable Benefits – Stock Options  Taxable Benefits – Automobile Benefits  Allowances vs. Reimbursements  Deductions from Employment Income
September 30 <sup>th</sup>	Review Class!	Assigned Problems Chapter 3	Find details in Weekly Memo for Week 3

October 2 <sup>nd</sup>	Planning Day Chapter 4 – Business Income	Chapter 4	Weekly Memo – Week 4  Types of Income  Business Income vs. Accounting Income  Sales/Negotiating Person vs. Employee vs. Business
October 7 <sup>th</sup>	Review Class!	Assigned Problems Chapter 4	Find details in Weekly Memo for Week 4
October 9 <sup>th</sup>	Planning Day Chapter 5 - CCA	Chapter 5	Weekly Memo – Week 5  The CCA System – overview  The general rule  The exceptions to the general rule  Accelerated Investment Incentive
October 14 <sup>th</sup>	Review Class!	Assigned Problems Chapter 5	Find details in Weekly Memo for Week 5
October 16 <sup>th</sup>	Chapters 6 & 13 – Property Income	Chapter 6  Chapter 13: Section 13,020 Shareholder benefits	Weekly Memo – Week 6  Interest Income  Dividend Income  Integration  Rental Income  Property Income - deductions  Shareholder Benefits (Ch13)

October 21 <sup>st</sup>	Review Class!	Assigned Problems Chapters 6 & 13 (shareholder benefits)	Find details in Weekly Memo for Week 6
October 23 <sup>rd</sup>	Chapter 7 – Capital Gains	Chapter 7	Weekly Memo – Week 7 Capital Gains - Overview PUP & LPP Principal Residence
<b><i>October 24 – November 1 – Fall Break</i></b>			
November 4 <sup>th</sup>	Review Class!	Assigned Problems Chapter 7	Find details in Weekly Memo for Week 7
November 6 <sup>th</sup>	Chapter 7 – Capital Gains Continued	Chapter 7	Weekly Memo – Week 8 Superficial Losses Identical Properties Small Business investment losses Other Issues in C.G.
November 11 <sup>th</sup>	Review Class!	Assigned Problems Chapter 7	Find details in Weekly Memo for Week 8
November 13 <sup>th</sup>	Chapter 8 - Non- arm's length transactions	Chapter 8	Weekly Memo – Week 9 Related Persons NALT – General Rule NALT – Spouse Attribution Rules Income Splitting & deemed disposition on death

November 18 <sup>th</sup>	Review Class!	Assigned Problems Chapter 8	Find details in Weekly Memo for Week 9
November 20 <sup>th</sup>	Chapter 9 – Other income and deductions	Chapter 9	Weekly Memo – Week 10  Other Income  Spousal Support  Other Deductions  Child Care Expenses  Moving Expenses  RRSPs
November 25 <sup>th</sup>	Review Class!	Assigned Problems Chapter 9	Find details in Weekly Memo for Week 10
November 27 <sup>th</sup>	Chapter 10 – Computation of Taxable Income and Taxes Payable for Individuals	Chapter 10	Weekly Memo – Week 11  Aggregation Formula – Review  Loss Carryforwards – Review  Non-Refundable Tax Credits  Calculation of Tax Payable
December 2 <sup>nd</sup>	Review Class!	Assigned Problems Chapter 10	Find details in Weekly Memo for Week 11
December 4 <sup>th</sup>	REVIEW	REVIEW	Weekly Memo – Week 12  REVIEW
December 9 <sup>th</sup>	REVIEW	REVIEW	REVIEW



This course moves fast and each week builds on the previous weeks' materials. In order to have success, you must come to class or watch the videos, prepared to work, and work along with me while we are going through the material. There simply is no other way. For most of you, the material we will be covering will be brand new, and the concepts are probably not ones you have considered. Therefore, do not think that you can "teach yourself" by cramming before the midterm or final. There is simply too much to get through.

Keep up with the work in the Weekly Memos. Come to class regularly, keep up with assignments and homework and you will find success.



## 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 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 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.

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

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

### Pregnancy 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:





[carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf](https://carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf)

### **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:

[carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf](https://carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf)

### **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](mailto: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](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: [carleton.ca/sexual-violence-support](https://carleton.ca/sexual-violence-support)

### **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](https://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. 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/>.

### **Sprott Student Services**

The Sprott student services office, located in 710 Dunton Tower, offers academic advising, study skills advising, and overall academic success support. If you are having a difficult time with this course or others, or just need some guidance on how to successfully complete your Sprott degree, please drop in\* any weekday between 8:30am and 4:30pm. Our advisors are happy to discuss grades, course selection, tutoring, concentrations, and will ensure that you get connected with the resources you need to succeed! <http://sprott.carleton.ca/students/undergraduate/learning-support/>

\* Note that the office is physically closed. However, e-drop in is available between 8:30-4:30 until social distancing requirements are updated by the Province.

### **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](http://carleton.ca/csas).

### **Important Information:**

- Students must always retain a hard 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 may wish to do so by visiting <https://carleton.ca/its/get-started/new-students-2/>