

**\*\*Subject to Change\*\***

## **1.0 COURSE COORDINATOR, INSTRUCTOR AND TIMING**

Associate Professor Francois Brouard, DBA, FCPA, FCA (course coordinator)

Room: 1725 Dunton Tower

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<http://sprott.carleton.ca/~fbrouard/>

Teaching assistants (TA): TBD

### *Lecture:*

<u>Section</u>	<u>Instructor</u>	<u>Time</u>	<u>Room</u>
A	Nicholas Korhonen, CPA, CA Nicholas.korhonen@carleton.ca	Tuesday 18:05 - 20:55	TB 238

## **2.0 PREREQUISITES**

BUSI 3005 (with a grade of C- or better)

**The Sprott School of Business enforces all prerequisites.**

Precludes additional credit for BUSI 2005.

### **3.0 COURSE DESCRIPTION**

*An intensive review of federal income tax laws and regulations as significant elements in the planning and decision making process of taxable Canadian corporations. Emphasis on the tax planning function of corporate management and the associated accounting and reporting aspects.*

This course deals with federal income tax laws and regulations and their impact on a corporation's financial and business decisions. Problems, issues and planning associated with the Income Tax Act are discussed as well as computations of taxable income and taxes payable by individuals, corporations, partnerships and trusts.

### **4.0 COURSE OBJECTIVES**

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

BUSI4005 is the second of two introductory courses (with BUSI3005) in income tax law which 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 case application.

This taxation course is an introduction to tax principles and practices. The focus of BUSI3005 is on fundamental principles and personal income tax. The focus of BUSI4005 is on corporate income tax and some specialized topics.

### **5.0 METHOD OF INSTRUCTION**

The format of the course consists of one 170-minute class meeting per week. 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. Lectures emphasize major topics and readings, yet you are responsible for all assigned materials. It requires active learning, which means that the student must take responsibility for the learning that takes place. You must be prepared for each class by completing the assigned problems and readings. You are encouraged to ask questions and to stimulate discussion on topics that you have difficulty understanding.

## 6.0 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:

Participation	10	(see section 6.1)
Assignments	40	(see section 6.2)
Final Exam (three hours) *	50	(see section 6.3)
TOTAL **	<u>100</u>	

**\* 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 pre-final term work (i.e. participation, quizzes and assignments)
- 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 the case of missed Final exam))

### 6.1 Individual Class Participation:

Class participation is highly encouraged. 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 case discussions. Points will be awarded for contributions to the class which include asking thoughtful questions, helping to understand complicated ideas, suggesting reasonable alternatives, and being willing to try out new ideas. Participation also includes occasional announced and unannounced quizzes.

Self-study problems in the textbook will provide the student with additional opportunity to practice the course material.

### 6.2 Assignments:

Four (4) assignments will be assigned throughout the course. The assignments will be composed of a selection of assignment problems from the text book. Each assignment will be worth 10% of the total marks. They may be completed individually, or in groups of two or three students. If completed in groups, only one assignment per group should be submitted. The cover page must include a statement signed by each student, indicating that each group member has contributed to the assignment and has respected plagiarism rules. The content of each assignment will be posted on the

course website.

Hand-in Assignment at the beginning of each class to the instructor. If it is not handed-in before class begins, it will be considered late and subject to a 100% PENALTY.

**NO LATE ASSIGNMENTS WILL BE ACCEPTED.  
MAKE-UP ASSIGNMENTS ARE NOT PROVIDED.**

Be sure to keep a copy for yourself of all your assignments and reports submitted. The time limit for revision of the assignments is limited to 2 weeks after the date of return.

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.

#### 6.4 Final Exam:

A three-hour Final Exam will be scheduled during the period April 10 – 25, 2017. The final date, time and place is to be announced. No exceptions will be made for students with conflicting travel plans during the exam time. Material covered during the entire term is examinable on the final examination.

No books or papers shall be permitted in the examination room. A Tax Appendix with various information will be provided by the instructor as part of the final exam.

### **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 by a medical certificate. Please note that there is a formal university policy that governs the administration of makeup exams which are scheduled approximately two months after the end of term, i.e. February for fall courses and June for winter courses. If you are planning to graduate in the Spring, and miss the exam due to illness, you will not graduate at Spring convocation, as the course grade will not be available before February or March.

## 8.0 COURSE MATERIALS

### 8.1 Required Texts:

- BEAM, R.E., LAIKEN, S.N. BARNETT, J.J. Introduction to Federal Income Taxation in Canada, 2016-2017, 37th Edition, Toronto, CCH. (with CD-ROM)
  - CCH TaxWorks (including Federal Income Tax Act and Bulletins)
  - Student problem sets
  - Cantax Software for Individual (T1) and corporate (T2) tax return
  - Income Tax Act
- Federal Income Tax Act, 14th edition, CPA, 2016. [FITA]  
or  
Canadian Income Tax Act with Regulations, 102nd edition, CCH, autumn 2016. [CITA]  
or  
Practitioner's Income Tax Act, 49th Edition, Carswell, 2016. [PITA]

### 8.2 Course Web site

The instructor will make extensive use of the Internet to post course materials and other announcements. A CuLearn page is used for announcements and posting of course materials. You could find the course CuLearn page at: <http://www.carleton.ca/culearn/>

### 8.3 Carleton Library Tax References:

- CCH TaxWorks - Income Tax Collection  
You must obtain a username and password from the Library Information Desk. The Library subscription is restricted to Carleton University members only.

Content:

- Canadian Tax Reporter (Commentaries, ITA, ITAR, regulations, IT, IC)
- Provincial Tax Reporter [Ontario and Québec]
- Dominion Tax Cases
- Window on Canadian Tax
- Canadian Master Tax Guide
- Tax Treaties and Social Security Agreements

### 8.4 Supplemental References:

- BUCKWOLD, W.J. Canadian Income Taxation: Planning and Decision Making, 2015-2016 edition, Toronto, McGraw-Hill Ryerson, 2015.
- BYRD, C., CHEN, I. Canadian Tax Principles, and Canadian Tax Principles - Study Guide, 2016-2017 Edition, Toronto, Prentice-Hall Canada, 2016
- CANADIAN TAX FOUNDATION. TaxFind, Canadian Tax Foundation
- DUFF, D.G., ALARIE, B., BROOKS, K., PHILIPPS, L. Canadian Income Tax Law, 5<sup>th</sup> Edition, Toronto, LexisNexis Canada, 2015
- EDGAR, T., IL, J., SANDLER, D. Materials on Canadian Income Tax, 15th edition, Toronto, Carswell, 2015
- HOGG, P.W., MAGEE, J. E., LI, J. Principles of Canadian Income Tax Law, 8th edition,

- Toronto, Carswell, 2013
- KRISHNA, V. Fundamentals of Income Tax Law, Toronto, Carswell, 2010
- KRISHNA, V. The Fundamentals of Canadian Income Tax, 9th edition, Toronto, Carswell, 2006.
- MAGEE, J. Insight into Canadian Income Tax, 2015-2016 edition, Toronto, Carswell, 2015.
- SCHOLLES, M.S., WOLFSON, M.A., ERICKSON, M., MAYDEW, E.L., SHEVLIN, T. Taxes and Business Strategy: A Planning Approach, 4th edition, Prentice-Hall, 2008

## 8.5 Governmental sources

Canada Revenue Agency (CRA) / Agence du revenu du Canada (ARC)	<a href="http://www.cra-arc.gc.ca/">http://www.cra-arc.gc.ca/</a>
Department of Finance Canada	<a href="http://www.fin.gc.ca/">http://www.fin.gc.ca/</a>
Department of Justice Canada	<a href="http://canada.justice.gc.ca">http://canada.justice.gc.ca</a>
Tax Court of Canada (TCC)	<a href="http://www.tcc-cci.gc.ca/">http://www.tcc-cci.gc.ca/</a>
Federal Court of Canada (FCC)	<a href="http://www.fct-cf.gc.ca/">http://www.fct-cf.gc.ca/</a>
Supreme Court of Canada (SCC)	<a href="http://www.scc-csc.gc.ca/">http://www.scc-csc.gc.ca/</a>
House of Commons	<a href="http://www.parl.gc.ca/">http://www.parl.gc.ca/</a>
Ministry of Finance Ontario, Tax Revenue Division	<a href="http://www.trd.fin.gov.on.ca/">http://www.trd.fin.gov.on.ca/</a>
Ministère des Finances Québec	<a href="http://www.finances.gouv.qc.ca/">http://www.finances.gouv.qc.ca/</a>
Ministère du Revenu Québec	<a href="http://www.mrq.gouv.qc.ca/">http://www.mrq.gouv.qc.ca/</a>

## 8.6 Tax associations

Canadian Tax Foundation (CTF) / Association canadienne d'études fiscales (ACEF)	<a href="http://www.ctf.ca/">http://www.ctf.ca/</a>
Association de planification fiscale et financière (APFF)	<a href="http://www.apff.org/">http://www.apff.org/</a>

## 8.7 Other Carleton University resources and services

### Carleton University websites

Carleton University	<a href="http://www.carleton.ca/">http://www.carleton.ca/</a>
Eric Sprott School of Business	<a href="http://www.sprott.carleton.ca/">http://www.sprott.carleton.ca/</a>
Carleton University Library	<a href="http://www.carleton.ca/library">http://www.carleton.ca/library</a>
Sprott Business Students' Society (SBSS)	<a href="http://www.sbsscouncil.ca/">http://www.sbsscouncil.ca/</a>
Sprott Accounting Students' Association (SASA)	<a href="http://www.cusasa.com/">http://www.cusasa.com/</a>

### Paper Writing Guidelines

[http://www.sprott.carleton.ca/studentsservices/resources/printable/documentation\\_guide.pdf](http://www.sprott.carleton.ca/studentsservices/resources/printable/documentation_guide.pdf)

### Carleton University services

Writing Tutorial Services	215 PA
Student Life Services	501 Unicentre
Student Academic Success Centre	302 Tory
Paul Menton Centre	500 Unicentre

## 9.0 TUTORIAL ASSISTANCE

Teaching assistants will be available for consultation, based on budget allocation. Days, times and location will be announced in class by each instructor and posted to the course web site.

## 10.0 OFFICE HOURS

By appointment only.

## 11.0 STUDENT PREPARATION

### 11.1 Background reading

Each course module contains readings about tax concepts and issues. The content of any lecture presumes and expects you have carefully studied the assigned reading.

### 11.2 Homework cases and problems

Students learn technical tax materials best when they have to apply them, rather than listening to lectures. Therefore, 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. You can't expect to become a professional athlete only by watching sports on TV. It's the same thing with tax.

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

These aids may take many forms. Usually there will be a list of hints to help you get started. 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 read the chapter 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 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 consulted TA's with your problems?
- Have you consulted your instructor with your problems?

## 12.0 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.
- *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.
- *Cellular Phones*  
The use of cellular phones IS NOT PERMITTED in this class. It is disruptive to the instructor and class members. If you carry a phone to class, please make sure it is turned off. If an emergency situation requires you to keep your cell phone turned on you may wish to keep the silent mode on, please discuss this with the instructor prior to the class starting.

## 13.0 ATTENDANCE POLICY

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.

## **14.0 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.

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 expulsion; suspension from all studies at Carleton; suspension from full-time studies; a refusal of permission to continue or to register in a specific degree program; academic probation; and a grade of Failure in the course, 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/>.

### **14.1 Graded Group Assignments:**

All 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, sources are to be cited and information discovered via outside research is to be clearly labeled as such. 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.

### **14.2 Examinations:**

All exams must be the exclusive work of the individual student.

### **14.3 Plagiarism:**

The University's Senate defines plagiarism in the regulations on instructional offences as to the use and passing off as one's own idea or product work of another without expressly giving credit to another. Borrowing someone else's answers, unauthorized possession of tests or answers to tests, or possession of material designed to help answer exam questions, are also subject to university policy regarding instructional offences. For more information on Carleton University's Academic Integrity Policy, consult:

[http://www.carleton.ca/studentaffairs/academic\\_integrity](http://www.carleton.ca/studentaffairs/academic_integrity)

The photocopying of substantial portions of a textbook (e.g. more than 1 chapter or 15% of the total page count) without the publisher's permission is another misuse of

intellectual property, and is also a violation of Canadian copyright law. Access Canada's website provides guidelines on legitimate copying. You may also find useful information at: <http://www.library.carleton.ca/copyright/>

#### 14.4 Penalty for academic integrity violations:

University recommended sanctions for academic integrity violations will be imposed. All academic integrity violations must be reported.

### **15.0 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.

## BUSI 4005 B - SUMMARY OF SCHEDULE – Winter 2017

	Lecture		Chapter	Topic
		<b>Tuesday</b>		
L1		January 10	11	Introduction to Course Overview of Net Income and Taxable Income
L2		January 17	11,12	Taxable Income and Tax Payable for Corporations Corporate Tax Components
L3		January 24	11,12	Taxable Income and Tax Payable for Corporations Concept of Integration and Eligible Dividends
L4		January 31		Taxable Income and Tax Payable for Corporations Associated, Related, Connected and Affiliated Corporations
L5		February 7	13	Planning the Use of a Corporation and Shareholder- Manager Remuneration GAAR
L6		February 14	15	Corporate Distributions
		February 21		Winter Break – No Classes
L7		February 28	16	Corporate Reorganizations
L8		March 7	15,16,17	Corporate Reorganizations, continued
L9		March 14	15 17	Sale/Purchase of a Business Estate Freeze
L10		March 21	Various	Harmonized Sales Tax (HST)
L11		March 28	18	Partnerships and Trusts
L12		April 4		Review class
		April 10-25		<b>FINAL EXAM</b>

## BUSI 4005 B - SUMMARY OF DUE DATES – Winter 2017

	Due Date	Work to do
	<b>Tuesday</b>	
L1	January 10	
L2	January 17	
L3	January 24	<b>Submission of Assignment #1</b>
L4	January 31	
L5	February 7	
L6	February 14	<b>Submission of Assignment #2</b>
	February 21	<b>Winter Break – No Classes</b>
L7	February 28	
L8	March 7	<b>Submission of Assignment #3</b>
L9	March 14	
L10	March 21	
L11	March 28	<b>Submission of Assignment #4</b>
L12	April 4	
	April 10-25	<b>FINAL EXAM</b>

## IMPORTANT ADDITIONAL INFORMATION

### **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).

### **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      WDN = Withdrawn from the course

ABS = Student absent from final exam

DEF = Deferred (See above)

FND = (Failed, no Deferred) = Student could not pass the course even with 100% on final exam

### **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/>

### **Requests for Academic Accommodations**

#### **Academic Accommodations 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 PMC at 613-520-6608 or [pmc@carleton.ca](mailto: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). Requests made within two weeks will be reviewed on a case-by-case basis. After requesting accommodation from PMC, meet with me to ensure accommodation arrangements are made. Please consult the PMC website ([www.carleton.ca/pmc](http://www.carleton.ca/pmc)) for the deadline to request accommodations for the formally-scheduled exam (if applicable).

#### *For Religious Obligations:*

Students requesting academic accommodation on the basis of religious obligation 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 and instructors can confirm accommodation eligibility of a religious event or practice by referring to the Equity Services website (<http://carleton.ca/equity/accommodation/religious-observances/>) for a list of holy days and Carleton's Academic Accommodation policies. If there are any questions on the part of the student or instructor, they can be directed to an Equity Services Advisor in the Equity Services Department for assistance.

#### *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.

#### **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 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://carleton.ca/studentaffairs/academic-integrity>.

#### **Assistance for Students:**

Student Academic Success Centre (SASC): [www.carleton.ca/sasc](http://www.carleton.ca/sasc)

Writing Tutorial Services: <http://www1.carleton.ca/sasc/writing-tutorial-service/>

Peer Assisted Study Sessions (PASS): [www.carleton.ca/sasc/peer-assisted-study-sessions](http://www.carleton.ca/sasc/peer-assisted-study-sessions)

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## **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're 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/support-services/>  
Be in the know with what's happening at Sprott: Follow @SprottStudents and find us on Facebook SprottStudents Sprott.

## **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.
  - Please note that you will be able to link your CONNECT (MyCarleton) account to other non-CONNECT accounts and receive emails from us. However, 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 CONNECT address. Therefore, it would be easier to respond to your inquiries if you would send all email from your connect account. If you do not have or have yet to activate this account, you may wish to do so by visiting <https://portal.carleton.ca/>
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