

BUSI 1004 B, C, D, E, F, G & H
Financial Accounting for Business Students
Winter 2023

It's accrual world 

Instructor	Hayley Cooper	Devin Fraser	Emily Gray
Class times	Section D – Wed/Fri (8:35-9:55am) Section H – Wed/Fri (10:05-11:25am)	Section B – Tues/Thurs (1:05-2:25pm) Section C – Tues/Thurs (8:35-9:55am) Section G – Tues/Thurs (11:35am-12:55pm)	Section E – Wed/Fri (4:05-5:25pm) Section F – Wed/Fri (2:35-3:55pm)
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Office Hours	<u>In person:</u> W/F: 1-2pm <u>On Zoom:</u> Through MS Bookings (link on Brightspace)	<u>In Person:</u> Contact me to set-up time <u>On Zoom:</u> Through Fantastical Bookings (link on Brightspace)	<u>In person:</u> W/F: 1-2pm <u>On Zoom:</u> Through MS Bookings (link on Brightspace)

Land Acknowledgement

We acknowledge that the land on which Carleton campus is located is the traditional, unceded territory of the Algonquin Anishnaabeg people. The Algonquin peoples have lived on this land since time immemorial. We are grateful to have the opportunity to learn together and to learn from each other in this territory.

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COURSE DESCRIPTION

BUSI 1004 is an introduction to accounting for business organizations. The student will be introduced to the accounting process and the preparation and analysis of the balance sheet, income statement, and cash flow statement.

BUSI 1004 is the first accounting course in a two-course sequence (with BUSI 1005). This financial accounting course is an integrated introduction to accounting principles and practices. Accounting has often been called "the language of business". This course is designed to help you begin to understand and communicate in this language - something that is important for users of accounting information - not just preparers of it. The course should also help you gain an appreciation for the uses of accounting information and the limitations inherent in accounting information.

LEARNING OUTCOMES

Upon completion of this course, students will be able to:

- a) Describe the role of the accounting profession in society.
- b) Prepare financial statements.
- c) Record accounting transactions, including adjusting entries.
- d) Explain the use and limitations of accounting measurements and reporting.
- e) Analyze and interpret accounting information for decision purposes.

PREREQUISITES

This course is limited to students enrolled in the Bachelor of Commerce or the Bachelor of International Business.

This course is a prerequisite to

1. BUSI 1005 (with a grade of D- or higher)
2. BUSI 2208 (with a grade of D- or higher)
3. BUSI 2005 (with a grade of C- or higher)
4. BUSI 2001 (**with a grade of C or higher**)

REQUIRED COURSE MATERIALS

Textbook: *An Introduction to Financial Accounting*
Maurice, Renfroe, 2020
Electronic copy available on Brightspace (free)
Hard copy (if desired) is available at Haven Books (43 Seneca St., corner
of Seneca and Sunnyside), ~\$30

Course Pack: PowerPoint Slides and In-Class Problems
Hard copy available at Haven Books (43 Seneca St., corner of Seneca and
Sunnyside)
MANDATORY to have hard copy with you EVERY class

Financial Calculator: See “Additional Information” for appropriate calculators

Course Website: www.carleton.ca/brightspace

- Office hour booking and zoom links
- Participation ‘show me your notes’ submission dropboxes
- CSAS Workshops for bonus – certificate submission dropboxes
- Practice quizzes
- Video take-ups of designated textbook problems
- Information about tests and final exam once available

All course materials are protected by copyright and remain the intellectual property of the Instructors. Students registered in the course may only use course materials for their own educational use. Students are not permitted to reproduce or distribute lecture notes, assignments, exam questions, or other course material, publicly for commercial or non-commercial purposes without express written consent from the Instructor. Any suspected violations will be referred to the Dean; see the section titled “Academic Integrity” below.

GRADING SCHEME

Item	% of Grade
Participation	7.5%
Tutorials	7.5%
Test 1	20%
Test 2	20%
Final examination	45%
Total	100%
Bonus marks available	2.5%

Participation

Beginning in Class 4 (the second class of Week 2), students will be asked to electronically submit *an element* of their notes from each lecture to a Brightspace dropbox (e.g., their notes from the take-up of a particular problem worked through in class time). The element being requested may differ between course sections, so students must listen to the instructions provided by *their* instructor in *their* class time. Submissions must be received by the end of the day that the lecture took place to receive credit.

Class attendance and paying attention in class are the highest correlating factors of success in this course. These participation marks are included in the grading scheme to encourage you to attend and to pay attention for your own benefit. As such, if you did not (or could not) attend class, regardless of the reason, we will not award marks. That said, we recognize that there are legitimate reasons for occasionally being absent. As a result, we will tabulate this grade out of your best 18 (of 21) submissions. What this means is that a student who needs to miss class due to illness or other (hopefully sensible) reason can still achieve full marks for this grade component. In fact, a student could be absent for up to three classes and still achieve full marks.

Caution: a student who is NOT in class but makes a submission will receive 0. This is considered an Academic Integrity offence since you misrepresented your classroom attendance. Please see the Academic Integrity section below for further information.

Students may take their notes by hand or electronically. Handwritten notes should be ‘scanned’ using an application on your smart phone or photographed using your phone’s camera function. Electronic notes can be submitted in the file used (e.g., Word, Excel). Please upload *only* that item to the relevant dropbox in Brightspace.

Tutorials

Tutorials will begin the SECOND week of classes. At each tutorial, you can expect to cover additional problems on material covered in the lecture the week before. A TA will be available to assist you as you try the problem on your own first (or with friends). Attempting the problem (and struggling with it) on your own, is essential to the learning process. Have no fear, before the end of the tutorial, the TA will walk through the solution, but at a pace which assumes you have worked on it on your own first. Solutions to tutorial problems will NOT be provided outside the tutorial environment. Attendance will be taken, and marks awarded accordingly. The best 10 (of 11) attendance marks will be used to tabulate your grade (i.e., 10 tutorials x .75 each = 7.5%).

Tests

There will be two tests (90 minutes each) held on campus as follows:

	Date	Time	Coverage
Test 1	TBD: Feb 10-12	TBD	Ch 1 - 3, 5
Test 2	TBD: Mar 24-26	TBD	Ch 6 - 10

Once scheduled by exam services, students who know in advance of a conflict with a test and provide appropriate documentation will have one opportunity to write an alternate test. With the exception of advanced accommodation, the only valid excuse for missing a test is for medical reasons or death in the family and must be documented with a medical certificate/obituary. The deferred tests are scheduled for 6:30am-8am on Friday, February 17, 2023 and Friday, March 31, 2023.

Students without a valid excuse for missing a test will receive a grade of 0 for the test.

The tests will be marked by the teaching assistants and the instructors together and follow a rigorous quality control process that reasonably assures that the grade awarded on exams 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 on a test. In this circumstance, please write a brief note describing the difficulty with the awarded grade and provide this note, together with the graded test, to your instructor no later than seven calendar days following the date the test was handed back in class. Please be sure to include your name and student number on the note to enable us to properly identify it. Tests will be returned to you within a week of receipt.

Final Examination

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. All tests/exams will test both the technical and conceptual aspects of the course.

Bonus - Skill Building

CSAS Workshops

There are numerous skills required to be a successful learner, and we want to help you develop these skills early in your undergraduate program (and career!). The following CSAS Learning and Writing Workshops are available for bonus if completed by the deadline indicated

Workshop	Deadline	% of Grade
Note-Taking	Sunday, January 22, 2023	.5%
Test and Exam Preparation	Sunday, February 5, 2023	.5%
Any ONE of the following: <ul style="list-style-type: none">- Academic Integrity- Balancing Life and Learning- Building Successful Study Habits- Learning Preferences- Managing Procrastination- Maximizing Your Academic Motivation- Memory and Concentration- Time Management	Monday, February 27, 2023	.5%

Each workshop takes ~30 minutes to complete. Upon successful completion of each workshop, students need to download a Record of Completion PDF. This record of completion captures the workshop name, date of completion, student name, and student number. The record will only be awarded to students after completing all of the workshop components and achieving 100% on the final assessment. Each certificate must be uploaded to the related dropbox on Brightspace by the deadline to earn the grade.

To access the online workshops, please self-enroll on the CSAS [Online Resources page](#). For further information on the Incentive Program, please visit the [Incentive Program FAQs](#) page. For additional questions, please contact the Centre for Student Academic Support at csas@carleton.ca.

Sprott Tax Student Association - Tax Clinic

A 1% bonus will be provided to students who volunteer with the STSA Tax Clinics. See below:

STSA is looking for dedicated student volunteers from the Sprott School of Business to help with STSA's tax clinic. This is an excellent opportunity to give back to the Carleton community while gaining hands-on knowledge of personal taxation. Training will be provided - thus inexperienced volunteers are welcome.

Registration: <https://forms.gle/SSktPQVGAgfNKM8>

COURSE SCHEDULE (note: this is a planned schedule only; deviations may occur)

Week	EXPECTED CLASS COVERAGE	REQUIRED (BEFORE CLASS)
Jan 9 - 13	Introduction to Financial Accounting and Financial Statements	Read: -Course Outline -Chapter 1 of your textbook
Jan 16 - 20	The Accounting Cycle (Ch 2)	Read: -Chapter 2
Jan 23 - 27	Adjusting Journal Entries (Ch 3)	Read: -Chapter 3
Jan 30 – Feb 3	Adjusting Journal Entries – continued (Ch 3)	
Feb 6 - 10	Cash and Investments (Ch 5)	Read: -Chapter 5
Feb 11	TEST 1 – Chapters 1-3, 5	
Feb 13 - 17	Revenue and Accounts Receivable (Ch 6)	Read: -Chapter 6
Feb 20 - 24	Reading Week	Catch up on any missed readings
Feb 27 – Mar 3	Inventory (Ch 7)	Read: -Chapter 7
Mar 6 - 10	Property, Plant & Equipment and Intangibles (Ch 8)	Read: -Chapter 8
Mar 13 - 17	Liabilities (Ch 9)	Read: -Chapter 9
Mar 20 - 24	Shareholders' Equity (Ch 10)	Read: -Chapter 10
Mar 25	TEST 2 – Chapters 6 - 10	
Mar 27 – 31	Chapter 11 – Statement of Cash Flows	Read: -Chapter 11
Apr 3 – 7	Chapter 11 – Statement of Cash Flows (continued) Chapter 4 – Financial Statement Analysis	Read: -Chapter 4

Class Etiquette

1. Late arrival should be an exception.
2. Early departure should be an exception also.
3. Early preparation for departure - please don't.
4. Talking - with everyone or with no one.
5. Electronic devices (including phones) on silent.
6. Electronic devices, if used, should be used ONLY for BUSI1004 notetaking. Using them for other purposes during class time is a detriment to your learning.

HOW TO DO WELL IN THIS COURSE

Stay on top of the course

Work Expected Each Week	Estimated Time (Minutes)
BEFORE CLASS	
Read textbook chapter (see calendar)	40
IN CLASS - attend class as active learner	160
AFTER CLASS	
Review your class notes	30
PRACTICE!!! (see below)	200
Attend tutorial	50
Try self-assessment quiz for Chapter	60
TOTAL	540 minutes/week
	~9 hours/week

Practice, Practice, Practice!

1) Textbook Problems

To perform well in this course, you must spend time answering extra problems and comparing your response to the solution to test your understanding. To maximize your learning, you should make an honest attempt at the question before peeking at the solution. Simply reading a question and then turning to the solution right away is next to useless. Where your response differs from the solution, try to understand *why*. Review your notes, ask a classmate, talk to the TA, or meet with your Instructor. You will find that there is a direct relationship between the number of problems you prepare, your attendance in class and your course grade.

2) Additional Problems with Solutions and Podcast Debrief

For every chapter in the textbook, you will have access to problems with detailed solutions. In addition, a video debrief of certain problems (~2-5 problems per chapter) will be available for you in Brightspace.

FINAL THOUGHTS

For many students, this course is a difficult one. Part of this difficulty stems from a challenging subject matter, but the biggest difficulty comes from failing to devote enough effort to working with the material. Like calculus and other courses where no two problems look alike, financial accounting requires that you practice working with it—over and over and over. You are unlikely to learn by merely watching someone else "do accounting."

These observations have a number of implications for you and us. First, you will have to spend many hours before, during, and after class working on the course. During class, you should ask questions whenever they arise and don't stop asking until you are satisfied that you understand our explanations. This class contains lots of new vocabulary and concepts, so don't be afraid to ask us for clarification or examples. After class, you should review both your class notes for the theory and the in-class problems/solutions to improve your understanding. It is absolutely essential that you keep up with the assigned reading and work through as many end-of-chapter problems as you can.

In exchange for your hard work, you can expect the same from us. For example, expect us to come to class prepared. Expect us to enthusiastically answer any and all of your questions, either in-person during class and office hours, or via e-mail and Brightspace postings. Expect us to provide timely feedback on how well you are understanding the material.

CONTRIBUTION TO LEARNING GOALS OF THE PROGRAM ([BCOM](#), [BIB](#)):

Program Learning Goal	Competencies Not Covered	Competencies Introduced (only)	Competencies Taught But Not Assessed	Competencies Taught and Assessed
<p>BC1 Knowledge</p> <p><i>Graduates will be skilled in applying foundational business knowledge to appropriate business contexts.</i></p>				X
<p>BC2 Collaboration</p> <p><i>Graduates will be collaborative and effective contributors in team environments that respect the experience, expertise and interest of all members.</i></p>	X			
<p>BC3 Critical Thinking</p> <p><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></p>				X
<p>BC4 Communication</p> <p><i>Graduates will be effective and persuasive in their communications.</i></p>		X		

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.

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

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:

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

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: 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

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.
- 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/>

Covid-19 Information:

It is important to remember that COVID is still present in Ottawa. The situation can change at any time and the risks of new variants and outbreaks are very real. There are [a number of actions you can take](#) to lower your risk and the risk you pose to those around you including being vaccinated, wearing a mask, staying home when you're sick, washing your hands and maintaining proper respiratory and cough etiquette.

Feeling sick? Remaining vigilant and not attending work or school when sick or with symptoms is critically important. If you feel ill or exhibit COVID-19 symptoms do not come to class or campus. If you feel ill or exhibit symptoms while on campus or in class, please leave campus immediately. In all situations, you must follow Carleton's [symptom reporting protocols](#).

Masks: Carleton has paused the [COVID-19 Mask Policy](#), but continues to strongly recommend masking when indoors, particularly if physical distancing cannot be maintained. It may become necessary to quickly reinstate the mask requirement if pandemic circumstances were to change.

Vaccines: Further, while proof of vaccination is no longer required as of May 1 to attend campus or in-person activity, it may become necessary for the University to bring back proof of vaccination requirements on short notice if the situation and public health advice changes. Students are strongly encouraged to get a full course of vaccination, including booster doses as soon as they are eligible, and submit their booster dose information in [cuScreen](#) as soon as possible. Please note that Carleton cannot guarantee that it will be able to offer virtual or hybrid learning options for those who are unable to attend the campus.

All members of the Carleton community are required to follow requirements and guidelines regarding health and safety which may change from time to time. For the most recent information about Carleton's COVID-19 response and health and safety requirements please see the [University's COVID-19 website](#) and review the [Frequently Asked Questions \(FAQs\)](#). Should you have additional questions after reviewing, please contact covidinfo@carleton.ca.

IMPORTANT DATES AND DEADLINES

Date	Activity
WINTER TERM 2023	
January 2, 2023	Deadline for course outlines to be made available to students registered in full winter and early winter term courses.
January 4, 2023	University reopens.
January 9, 2023	Winter term begins. Full winter and early winter classes begin.
January 13, 2023	Last day for registration and course changes (including auditing) in early winter courses.
January 20, 2023	Last day for registration and course changes (including auditing) in full winter and late winter courses.
	Last day to withdraw from early winter courses with a full fee adjustment. Withdrawals after this date will result in a permanent notation of WDN on the official transcript.
	Graduate students who have not electronically submitted their final thesis copy to the Faculty of Graduate and Postdoctoral Affairs will not be eligible to graduate in winter 2023 and must register for the winter 2023 term.

Date	Activity
January 20-22, 27-29, 2023	Full fall and late fall term deferred final examinations will be held.
January 27, 2023	Last day to request Formal Examination Accommodation Forms for Feb/Mar final examinations to the Paul Menton Centre for Students with Disabilities. Note that it may not be possible to fulfil accommodation requests received after the specified deadlines.
January 31, 2023	Last day to withdraw from full winter and the winter portion of fall/winter courses with a full fee adjustment. Withdrawals after this date will result in a permanent notation of WDN on the official transcript.
February 1, 2023	Last day for academic withdrawal from early winter courses.
February 10, 2023	Last day for summative tests or examinations, or formative tests or examinations totaling more than 15% of the final grade, in early winter term undergraduate courses, before the official Feb/Mar final examination period (see examination regulations in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar).
February 17, 2023	Last day of early winter classes.
	Last day for final take-home examinations to be assigned, with the exception of those conforming to the examination regulations in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar.
	Last day that can be specified by a course instructor as a due date for term work for early winter courses.

Date	Activity
	April examination schedule available online.
February 20, 2023	Statutory holiday. University closed.
	Deadline for course outlines to be made available to students registered in late winter courses.
February 20-24, 2023	Winter break, no classes.
February 25-26, March 4-5, 2023	Final examinations in early winter undergraduate courses will be held.
February 27, 2023	Late winter classes begin.
March 1, 2023	Last day for graduate students to submit their supervisor-approved thesis, in examinable form to the department.
	Last day for receipt of applications to Bachelor of Architecture, Bachelor of Industrial Design, Bachelor of Information Technology (Interactive Multimedia and Design), Bachelor of Music and Bachelor of Social Work degree programs for the fall/winter session.
	Last day for receipt of applications for admission to an undergraduate program for the summer term.

Date	Activity
	Last day for receipt of applications for admission from candidates who wish to be guaranteed consideration for financial assistance (including Carleton fellowships, scholarships and teaching assistantships) administered by Carleton University. Candidates whose applications are received after the March 1 deadline may be considered for the award of a fellowship, scholarship or teaching assistantship (Graduate students only).
March 10, 2023	Last day to withdraw from late winter term courses with a full fee adjustment. Withdrawals after this date will result in a permanent notation of WDN on the official transcript.
March 15, 2023	Last day for academic withdrawal from full winter, late winter, and fall/winter courses. Last day to request Formal Examination Accommodation Forms for April full winter, late winter, and fall/winter final examinations to the Paul Menton Centre for Students with Disabilities. Note that it may not be possible to fulfil accommodation requests received after the specified deadlines.
March 17-19, 2023	Early winter undergraduate deferred final examinations will be held.
March 29, 2023	Last day for summative tests or examinations, or formative tests or examinations totaling more than 15% of the final grade, in full winter term or fall/winter undergraduate courses, before the official April final examination period (see examination regulations in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar).

Date	Activity
April 1, 2023	<p>Last day for receipt of applications for admission to an undergraduate degree program for the fall/winter session from applicants whose documents originate from outside Canada or the United States, except for applications due February 1 or March 1.</p> <p>Last day for receipt of applications from potential spring (June) graduates.</p>
April 5, 2023	<p>Last day for summative tests or examinations, or formative tests or examinations totaling more than 15% of the final grade, in late winter term undergraduate courses, before the official final examination period (see examination regulations in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar).</p>
April 7, 2023	<p>Statutory holiday. University closed.</p>
April 12, 2023	<p>Winter term ends.</p> <p>Last day of full winter, late winter, and fall/winter classes.</p> <p>Classes follow a Friday schedule.</p> <p>Last day for final take-home examinations to be assigned, with the exception of those conforming to the examination regulations in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar.</p>

Date	Activity
	Last day that can be specified by a course instructor as a due date for term work for full winter and late winter courses.
April 13-14, 2023	No classes or examinations take place.
April 15-27, 2023	Final examinations in full winter, late winter, and fall/winter courses will be held. Examinations are normally held all seven days of the week.
April 27, 2023	All final take-home examinations are due on this day, with the exception of those conforming to the examination regulations in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar.
May 1, 2023	Last day for receipt of applications for undergraduate internal degree transfers to allow for registration for the summer session.
May 13, 2023	Graduate students who have not electronically submitted their final thesis copy to the Faculty of Graduate and Postdoctoral Affairs will not be eligible to graduate in spring 2023 and must register for the summer 2023 term.
May 19-31, 2023	Full winter, late winter, and fall/winter deferred final examinations will be held.
June 1, 2023	Last day for receipt of applications for admission to an undergraduate program for the fall/winter session except for applications due March 1 or April 1.

Date	Activity
June 15, 2023	Last day for receipt of applications for undergraduate degree program transfers for the fall term.

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