

# Business Administration

Course Number: **BUAD 208**

Course Title: **CANADIAN INCOME TAX I**

Credits: 3

Calendar Description: This course is an introduction to Canadian income taxation. Topics include liability for tax, the calculation of Net Income for Tax Purposes for both individual and corporate taxpayers, and the calculation of taxes for individual taxpayers. *(also offered by Distance Education)*

Semester and Year: **Fall 2016**

Prerequisite(s): BUAD 111 or 131

Corequisite(s): BUAD 356, 369

Prerequisite to: No

Final Exam: Yes

Hours per week: 4

Graduation Requirement: BBA, Accounting Specialty Required  
BBA, Finance Specialty **Elective**

**Professors**

Name	Phone number	Office	Email
<b>Shelley Johnson Course Captain</b>	<b>250-762-5445 #4446</b>	<b>Kelowna: C159</b>	<b><a href="mailto:SJohnson@okanagan.bc.ca">SJohnson@okanagan.bc.ca</a></b>
Drew McGillivray	250-762-5445 #4793	Kelowna: C107	<a href="mailto:dmcgillivray@okanagan.bc.ca">dmcgillivray@okanagan.bc.ca</a>
Matthews, Karen	250-762-5445 # 4703	Kelowna: E226	KMatthews@okanagan.bc.ca
Robert Ryan	#email	Kelowna: C139	RRyan@okanagan.bc.ca
Barbara Nudd	250-762-5445 #2227	Kelowna: C329	<a href="mailto:BNudd@okanagan.bc.ca">BNudd@okanagan.bc.ca</a>

**Learning Outcomes**

Upon completion of this course students will be able to

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**Notes**

Students must obtain a mark of 50% or more on the final exam in order to pass this course.

**Term Work**

Term work is made up of assigned homework, including optional tax cases prepared using Profile software, and a tax research memo, as well as specific assignments given by each professor.

Your professor will advise you as to the due dates for these assignments

**Assignment Policy**

1. All assignments are due the lecture immediately following completion of the material covered by the homework assignment. Assignments that are not submitted on time will be assigned a mark of zero, unless a medical certificate is filed with the professor.
2. Missed mid-term exams cannot be rescheduled without a medical certificate.
3. Missed final exams will not be rescheduled without a medical certificate or other supporting documents. Inconvenience to the student is not a valid reason for missing scheduled exams.

**Required Texts/Resources**

Canadian Tax Principles Volumes 1 and 2, Byrd & Chen, 2016-2017 edition, Prentice Hall (along with the companion Study Guide).

## Course Schedule

Date		Topic
Week of:		Tue. Sep. 6 - College-wide orientation day Wed. Sep. 7 - Classes begin Mon. Oct. 10 - Thanksgiving Day (no classes) Fri. Nov. 11 - Remembrance Day (no classes) Tues. Dec. 6 - Last day of regularly-scheduled classes
Sept	5	Chapter 1 - Introduction to Federal Taxation in Canada
	12	Chapter 20 - Residency of Individuals and Corporations Chapter 3 - Employment Income
	19	Chapter 3 - Employment Income
	26	Chapter 3 & 4 - Employment Income Chapter 4 - Taxable Income and Tax Payable for Individuals
Oct	3	Chapter 4 - Taxable Income and Tax Payable for Individuals
	10	Mid-term Exam #1 Chapters 1, 3, 4, 20 Chapter 5 - Capital Cost Allowance and Eligible Capital Property
	17	Chapter 5 - Capital Cost Allowance and Eligible Capital Property
	24	Chapter 6 - Income or Loss from a Business
	31	Chapter 7 - Income from Property
Nov.	7	Mid-term Exam #2 Chapters 5, 6, 7 Chapter 8 - Capital Gains and Losses
	14	Chapter 8 - Capital Gains and Losses
	21	Chapter 9

## **SKILLS ACROSS THE BUSINESS CURRICULUM**

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The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral communications, computers, small business, and academic standards of ethics, honesty and integrity.

## **STUDENT CONDUCT AND ACADEMIC HONESTY**

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### **What is the Disruption of Instructional Activities?**

examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study facilities