

Business Administration

Course Number:	BUAD 369
Course Title:	CANADIAN INCOME TAX II
Credits:	3
Calendar Description:	This course builds upon topics introduced in BUAD 208. It explores tax treatment of complex transactions with respect to various sources of taxable income, tax planning for small business, calculation of tax liability and integration of the tax system. Both corporate and personal taxes are examined.
Semester and Year:	FALL 2020
Prerequisite(s):	BUAD 208
Corequisite(s):	No
Prerequisite to:	No
Final Exam:	Yes
Hours per week:	4
Graduation Requirement:	Elective - BBA, Accounting Specialty area Elective - Diploma, Accounting option
Substitutable Courses:	No

Notes**Term Work**

Students will use Profile software to complete four tax returns. Students will also be required to hand in assigned problems. Both must be completed in a timely manner. The professor will advise you as to the due dates for these assignments.

Term work that is not submitted by the posted due date will be assigned a mark of zero, unless a medical certificate is filed with the professor.

Use of Moodle in this Course

We will be using the Moodle site in this course. It is used for posting course notes, assignment solutions, and emailing the professor. Students are expected to access the website for course notes. They should be printed and read prior to coming to class. There is no time in class for copying down class material.

Assigned Readings

- This course covers a considerable amount of material during the semester. Students are expected to do the assigned readings in advance of class and be prepared to discuss areas of difficulty and work on problems in class.
- Required reading will be listed in Moodle for each chapter. The approximate timing of the chapters is listed in this outline.
- Students are expected to read the required readings BEFORE each class.

Allowable Supplementary Material

Students will be allowed supplementary materials for mid-term and final exams. Students can use their textbooks, class notes, and self-prepared fact sheets. Students are expected to prepare their own fact sheets to use as reference material. The selection, extraction and condensation of supplementary material for your own use will help to reinforce learning. Use of another student's material, while not prohibited, will not be of the same value as preparing your own fact sheets.

Exams

- The final exam is cumulative
- ***Students must pass the final exam to pass BUAD 369***
- OC Policies for exams are published in the online OC calendar. Students are expected to write exams at the scheduled times and dates. Medical certificate or other supporting documentation is required for approval of out-of-time exams.

Required Texts/Resources

Canadian Tax Principles, 2020-2021 Edition, Byrd & Chen, Pearson Education Prentice Hall

Course Schedule

2020 Week of	Wednesday, September 9 – First Day of Classes Monday, October 12 – Statutory Holiday Wednesday, November 11 –	

SKILLS ACROSS THE BUSINESS CURRICULUM SKILLS ACROSS THE BUSINESS CURRICULUM

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.

