

# 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 2017**

Prerequisite(s):

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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, 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, 2017-2018 edition, Prentice Hall (along with the companion Study Guide).

**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.

**Allowable Supplementary Material**

Students will be allowed supplementary material, a fact sheet, for mid-term and final exams. The factsheet can be written or word-processed on 8.5 x 11 paper only, either one double sided or two single sided pages. No fold-outs or attachments to the fact sheet will be allowed. 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 same value as preparing your own fact sheets.

**Use of Moodle in this Course**

We will be using a Moodle site in this course. It will be used for posting supplementary course notes, assignment solutions, review material and emailing the professor. Students are expected to access the website for the course notes in advance of class. There will not be time in class for copying down the material on the notes.

**Course Schedule**

Date	Topic
Week of:	Tuesday Sept 5 College-wide Orientation Day Wednesday Sept 6 Classes Begin Monday Oct 9 Thanksgiving Day <i>no classes</i>

