



**Professors**

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**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