

# 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

*Devi Rubadeva*

**Professors**

**Name**

**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. 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, 4th Edition, 2017, reWnBT/TT2 1 Tf-0.002 Tees, 00747

## Course Schedule

Date		Topic	Textbook
2023 Week of		Monday January 9 <sup>th</sup> , First day of class Monday February 20 <sup>th</sup> , Statutory Holiday (no classes) February 21 <sup>st</sup> thru 24 <sup>th</sup> , Mid-semester study break (no classes) Friday April 7 <sup>th</sup> and Monday April 10 <sup>th</sup> , Statutory Holidays (no classes) Friday April 14 <sup>th</sup> , Last day of class	
Jan	9-13	Introduction Chapter 1 – Residency of Individuals and Corporations	
Jan	16-20	Chapter 3 – Employment Income	
Jan	23-27	Chapter 10 – Retirement Savings and Special Arrangements	
Jan	30	Midterm Exam #1	
Feb	6-10	Chapter 5 – Capital Cost Allowance	
Feb	13-17	Chapter 6 – Income or Loss from a Business	
Feb	20-24	Mid-Semester Study Break (no classes)	
Feb	27	Chapter 8 – Capital Gains and Losses	
Mar	6-10	Midterm Exam #2	
Mar	13-17	Chapter 7 – Income from Property	

## 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, ho Tb1 ( c)8C25 .2 ( bk)16( a)-12.3 (nd ac)0iul4dto