



**Introduction to Taxation 2 – ACCT 364**  
Business Administration Program/Administrative Studies

**Course Outline**

**COURSE IMPLEMENTATION DATE:** January 2010  
**OUTLINE EFFECTIVE DATE:** September 2011  
**COURSE OUTLINE REVIEW DATE:** August 2016

**GENERAL COURSE DESCRIPTION:**

This course is a continuation of ACCT 363, and completes the introduction to Canadian taxation. This course deals with a number of special income tax issues such as deferred income plans, business income, capital cost allowance, capital gains, consumption taxes, and taxation of corporations, partnerships, trusts, and non-residents.

**Program Information:** This course is transferable to professional accounting associations and to various university business degree programs.

**Delivery:** This course is delivered face-to-face

**COTR Credits:** 3

**Hours for this course:** 45 hours

**Typical Structure of Instructional Hours:**

Instructional Activity	Duration
Lecture Hours	45
Seminars / Tutorials	
Laboratory / Studio Hours	
Practicum / Field Experience Hours	
Other Contact Hours	
<b>Total</b>	45

**Practicum Hours (if applicable):**

Type of Practicum	Duration
On-the-job Experience	
Formal Work Experience	
Other	
<b>Total</b>	

**Course Outline Author or Contact:**

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Signature

**APPROVAL SIGNATURES:**

Department Head

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Dean of Instruction

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Department Head Signature

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Dean of Instruction Signature

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Valid from: September 2011 – August 2016

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Education Council Approval Date

**COURSE PRE-REQUISITES AND TRANSFER CREDIT**

**Prerequisites:** ACCT 363

**Corequisites:** None

**Prior Learning Assessment (PLA):**

Credit can be awarded for this course through PLA  Yes  No

Learners may request formal recognition for prior learning at the College of the Rockies through one or more of the following processes: External Evaluation, Worksite Assessment, Demonstration, Standardized Test, Self-assessment, Interview, Products/Portfolio, Challenge Exam. Contact an Education Advisor for more information.

**Transfer Credit:** For transfer information within British Columbia, Alberta and other institutions, please visit <http://www.cotr.bc.ca/Transfer>

Students should also contact an academic advisor at the institution where they want transfer credit.

**Prior Course Number:** BUAD 234 ⇔⇔ACCT 364  
**Date changed:** January 2010

## **Textbooks and Required Resources:**

Textbook selection varies by instructor and may change from year to year. At the Course Outline Effective Date the following textbooks were in use:

Magee, *Understanding Income Tax 2006-2007* Student Edition, Thomson Carswell Publications

*Please see instructor's Syllabus for a complete list of the current required textbooks.*

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## **LEARNING OUTCOMES:**

Upon the successful completion of this course, you should be able to:

- understand the role, nature, and structure of the Income tax Act.
  - become aware of special taxation issues.
  - understand the taxation of corporations and their shareholders.
  - understand the legislation process.
  - interpret legislation.
  - analyze financial information
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## **COURSE TOPICS:**

- Deferred Income Plans
- Income From Business or Property
- Capital Cost Allowance
- Eligible Capital Property
- Capital Gains
- Gift, Attribution Rules and Death
- Corporations
- Partnerships
- Trusts
- Non-Residents
- Consumption Taxes

*See instructor's syllabus for the detailed outline of weekly readings, activities and assignments.*

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## ESSENTIAL SKILLS DEVELOPED IN THIS COURSE:

Students can expect to develop the following skills in this course:

### Skills for Busy Students

- Develop problem-solving and memory skills

### Research Skills

- Using the internet to locate information; evaluate information from internet sources

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## EVALUATION AND ASSESSMENT

Assignments	% Of total Grade
Assignments	20%
Midterms	30%
Final Exam	<u>50%</u>
Total	100%

*Please see the instructor's syllabus for specific classroom policies related to this course, such as details of evaluation, penalties for late assignments, and use of electronic aids.*

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## EXAM POLICY

Students must attend all required scheduled exams that make up a final grade at the appointed time and place.

Individual instructors may accommodate for illness or personal crisis. Additional accommodation will not be made unless a written request is sent to and approved by the appropriate Department Head prior to the scheduled exam.

Any student who misses a scheduled exam without approval will be given a grade of "0" for the exam.

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## COURSE GRADE

Course grades are assigned as follows:

Grade	A+	A	A-	B+	B	B-	C+	C	C-	D	F
Mark (Percent)	≥ 90	89-85	84-80	79-76	75-72	71-68	67-64	63-60	59-55	54-50	< 50

A grade of "D" grants credit, but may not be sufficient as a prerequisite for sequential courses.

## **ACADEMIC POLICIES**

See [www.cotr.bc.ca/policies](http://www.cotr.bc.ca/policies) for general college policies related to course activities, including grade appeals, cheating and plagiarism.

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## **COURSE CHANGES:**

Information contained in course outlines is correct at the time of publication. Content of the courses is revised on an ongoing basis to ensure relevance to changing educational, employment, and marketing needs. The instructor endeavours to provide notice of changes to students as soon as possible. The instructor reserves the right to add or delete material from courses.