



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:	WINTER 2024
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
Transfer Credit:	CPA (credit with BUAD 208), PMPC B3 Taxation
Special Notes:	Students with credit for BUAD 281 cannot take BUAD 369 for further credit.
Originally Developed:	April 2003

Course Schedule

Date		Topic	Textbook
2024 Week of		Monday January 8th, First day of class Monday February 19 th , Statutory Holiday (no classes) February 20 th thru 23 rd , Reading Week Friday March 29 th and Monday April 1 st , Statutory Holiday (no classes)	
Jan	8-12	GST/HST	Ch. 21
	15-19	Loans to Employees, Stock Options Calculation of taxable income, specific topics for individuals Review Reconciliation to Income for Tax Purposes	Ch. 3 Ch. 6
	22-26	Review Reconciliation to Income for Tax Purposes Capital Gains and Losses - Application of Rules	Ch. 6 Ch. 8
Jan	29-31	Mid-term #1 (Chapters 21, 3 & 6)	Mid-term #1
Feb	1-2	Capital Gains and Losses - Application of Rules	Ch. 8
	5-9	Non Arms-Length Transactions Taxable Income and Tax Payable for Individuals Revisited	Ch. 9 Ch. 11
	12-16	Taxable Income and Tax Payable for Individuals Revisited	

