COURSE OUTLINE		
TERM: Spring 2027	**COURSE NO:** BFIN 351	
INSTRUCTOR:	**COURSE TITLE:** Taxation	
OFFICE: **LOCAL:** **E-MAIL:** @capilanou.ca	**SECTION NO(S):**	**CREDITS:**3.0
OFFICE HOURS:		
COURSE WEBSITE:		

Capilano University respectfully acknowledges that our campuses are located on the unceded territories of the səlilwətaɬ (Tsleil-Waututh), Sḵwx̱wú7mesh (Squamish) and xʷməθkʷəy̓əm (Musqueam) Nations.

COURSE FORMAT
Three hours of class time, plus an additional hour of supplemental activities per week for a 15-week semester, which includes two weeks for final exams.

COURSE PREREQUISITES
45 credits of 100-level or higher coursework including BFIN 246

CALENDAR DESCRIPTION
Students will learn the fundamental principles and rules of the Federal Income Tax Act, the Excise Tax Act, and the administrative processes of the Canada Revenue Agency, to assist and advise individual and corporate taxpayers in determining their tax liabilities, and meeting their tax compliance and reporting requirements. They will analyze the taxpayer profiles and financial transactions to identify, evaluate, and recommend appropriate tax-planning opportunities and strategies. (CPA transferable).

REQUIRED TEXTS AND/OR RESOURCES
Byrd, C., & Chen, I. Canadian Tax Principles (Volume I & II plus Study Guide), Current Edition. Pearson, or similar.

COURSE STUDENT LEARNING OUTCOMES

On successful completion of this course, students will be able to do the following:

1. Compare the difference between tax evasion and tax avoidance, when an offence has been committed, and the penalties that are possible.
2. Identify appropriate tax planning strategies.

3. Prepare the income from employment, business, property, or from other sources, as well as gains and losses on the disposition of capital property.
4. Prepare the amount of net income for tax purposes, taxable income, and taxes payable, and calculate an individual's alternative minimum tax.
5. Identify a set of facts in the proper context of the Canadian tax system and the appropriate filing deadlines for corporate, GST/HST, and individual income tax returns.
6. Integrate regional and global differences that impact taxation policies.
7. Identify other issues in corporate taxation (e.g., whether a tax liability exists, GST/HST issues).

COURSE CONTENT

Wk.	Topic
1	Ch. 1 Introduction to Federal Taxation in Canada / Ch. 2 Procedures and Administration
2	Ch. 3 Income or Loss From an Office or Employment; Quiz 1
3	Ch. 4 Taxable Income & Tax Payable for Individuals
4	Ch. 5 Capital Cost Allowance; Quiz 2
5	Ch. 6 Income or Loss from a Business; Case 1
6	Term Test (Ch. 1–6)
7	Ch. 7 Income from Property / Ch. 8 Capital Gains and Capital Losses
8	Ch. 9 Other Income, Other Deductions and Other Issues
9	Ch. 10 Retirement Savings and Other Special Income Arrangements; Introduction of Cases; Case 2
10	Ch. 12 Taxable Income and Tax Payable for Corporations; Quiz 3
11	Ch. 13 Taxation of Corporations
12	Ch. 21 GST/HST
13	Review; Quiz 4
14/15	Final Exam Period: Final Exam (Ch. 1–13, 21)

EVALUATION PROFILE

Assessment	% of Final Grade	Learning Outcome
Assignments / Cases (I* and/or T*)	30%	1, 2, 3, 4, 5, 6, 7
Quizzes (4 quizzes) (I)	20%	1, 2, 3, 4, 5, 6, 7
Term Test (I)	25%	1, 2, 3, 4
Final Exam — comprehensive, all material examinable (I)	25%	1, 2, 3, 4, 5, 6, 7
Total	100%	

**I = Individual; T = Team. Assignments/Cases are worth no more than 10% each.*

Assignments/Cases: Build on the case study method introduced in 100 and 200 level accounting courses with at least two case studies and a minimum of five assignments throughout the term.

Quizzes: There are four quizzes covering topics throughout the term.

Term Test: It covers all course material to date.

Final Exam: It covers an understanding of all course topics.

GRADING PROFILE

A+ = 90-100	B+ = 77-79	C+ = 67-69	D = 50-59
A = 85-89	B = 73-76	C = 63-66	F = 0-49
A-- = 80-84	B-- = 70-72	C-- = 60-62	

Incomplete Grades

Grades of Incomplete "I" are assigned only in exceptional circumstances when a student requests extra time to complete their coursework. Such agreements are made only at the request of the student, who is responsible to determine from the instructor the outstanding requirements of the course.

Late Assignments

The eLearn assessments are made available well in advance and students are advised to complete the homework well before the due date. No extensions will be provided.

Missed Exams/Quizzes/Labs etc.

Make-up exams, quizzes and/or tests are given at the discretion of the instructor. They are generally given only in medical emergencies or severe personal crises. Some missed labs or other activities may not be able to be accommodated. Please consult with your instructor.

Attendance

Students are expected to attend all classes and associated activities.

English Usage

Students are expected to proofread all written work for any grammatical, spelling, and stylistic errors. Marks will be deducted for incorrect grammar and spelling in written assignments.

Electronic Devices

Students may use electronic devices during class for note taking only.

On-line Communication

Outside of the classroom, instructors will (if necessary) communicate with students using either their official Capilano University email or eLearn; please check both regularly. Official communication between Capilano University and students is delivered to students' Capilano University email addresses only.

UNIVERSITY OPERATIONAL DETAILS

Tools for Success

Many services are available to support student success for Capilano University students. A central navigation point for all services can be found at: https://www.capilanou.ca/student-services/

Capilano University Security: download the CapU Safe Alert App

Policy Statement (S2009-06)
Capilano University has policies on Academic Appeals (including appeal of final grade), Student Conduct, Academic Integrity, Academic Probation and other educational issues. These and other policies are available on the University website.

Academic Integrity (S2017-05)
Any instance of academic dishonesty or breach of the standards of academic integrity is serious and students will be held accountable for their actions, whether acting alone or in a group. See policy and procedures S2017-05 Academic Integrity for more information:
https://www.capilanou.ca/about-capu/governance/policies/

Violations of academic integrity, including dishonesty in assignments, examinations, or other academic performances, are prohibited and will be handled in accordance with the Student Academic Integrity Procedures.

Academic dishonesty is any act that breaches one or more of the principles of academic integrity. Acts of academic dishonesty may include but are not limited to the following types:

Cheating: Using or providing unauthorized aids, assistance or materials while preparing or completing assessments, or when completing practical work (in clinical, practicum, or lab settings), including but not limited to the following:

- Copying or attempting to copy the work of another during an assessment;
- Communicating work to another student during an examination;
- Using unauthorized aids, notes, or electronic devices or means during an examination;
- Unauthorized possession of an assessment or answer key; and/or,
- Submitting of a substantially similar assessment by two or more students, except in the case where such submission is specifically authorized by the instructor.

Fraud: Creation or use of falsified documents.

Misuse or misrepresentation of sources: Presenting source material in such a way as to distort its original purpose or implication(s); misattributing words, ideas, etc. to someone other than the original source; misrepresenting or manipulating research findings or data; and/or suppressing aspects of findings or data in order to present conclusions in a light other than the research, taken as a whole, would support.

Plagiarism: Presenting or submitting, as one's own work, the research, words, ideas, artistic imagery, arguments, calculations, illustrations, or diagrams of another person or persons without explicit or accurate citation or credit.

Self-Plagiarism: Submitting one's own work for credit in more than one course without the permission of the instructors, or re-submitting work, in whole or in part, for which credit has already been granted without permission of the instructors.

Prohibited Conduct: The following are examples of other conduct specifically prohibited:

- Taking unauthorized possession of the work of another student (for example, intercepting and removing such work from a photocopier or printer, or collecting the graded work of another student from a stack of papers);
- Falsifying one's own and/or other students' attendance in a course;
- Impersonating or allowing the impersonation of an individual;
- Modifying a graded assessment then submitting it for re-grading; or,
- Assisting or attempting to assist another person to commit any breach of academic integrity.

Sexual Violence and Misconduct

All Members of the University Community have the right to work, teach and study in an environment that is free from all forms of sexual violence and misconduct. Policy B401 defines sexual assault as follows:

> Sexual assault is any form of sexual contact that occurs without ongoing and freely given consent, including the threat of sexual contact without consent. Sexual assault can be committed by a stranger, someone known to the survivor or an intimate partner.

Safety and security at the University are a priority and any form of sexual violence and misconduct will not be tolerated or condoned. The University expects all Students and Members of the University Community to abide by all laws and University policies, including B.401 Sexual Violence Policy and B.401.1 Sexual Violence Procedure (found on Policy page https://www.capilanou.ca/about-capu/governance/policies/)

Emergencies: Students are expected to familiarise themselves with the emergency policies where appropriate and the emergency procedures posted on the wall of the classroom.