



## Taxation 2 – ACCT 364

### Business Management Program

### Course Outline

COURSE IMPLEMENTATION DATE: January 2010  
OUTLINE EFFECTIVE DATE: September 2023  
COURSE OUTLINE REVIEW DATE: April 2028

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#### GENERAL COURSE DESCRIPTION:

This companion course to ACCT 363 completes the introduction to Canadian taxation by focusing on corporate taxation. This course deals with GST/HST, taxation of corporations, corporate reorganizations, partnerships, trusts and estate planning.

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**Program Information:** This course is a required course within the Business Management Diploma in Accounting. This course can be used to satisfy an upper-level Business elective within the Bachelor of Business Administration (BBA). This course, along with ACCT 363, is designed to meet a preparatory course requirement for the Chartered Professional Accountant (CPA) Professional Education Program.

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**Delivery:** This course is delivered face-to-face or online format.

**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:**

Ben Hellewell, BA, BBA, CPA, CA, PID

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Signature

**APPROVAL SIGNATURES:**

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Department Head Signature

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EDCO

Valid from: September 2023 – April 2028

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Education Council Approval Date

**COURSE PREREQUISITES AND TRANSFER CREDIT:**

**Prerequisites:** A minimum grade of C- (55%) in ACCT 363

**Corequisites:** None

**Flexible Assessment (FA):**

**Credit can be awarded for this course through FA**  Yes  No

Learners may request formal recognition for flexible assessment 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 textbook/s were in use:

Byrd, C. (2022). *Byrd and Chens Canadian Tax Principles, 2022-2023 Edition, Volume I and II with Study Guide*. Pearson Education Canada.

Please see the instructor's syllabus or check COTR's online text calculator <https://textbook.cotr.bc.ca/> for a complete list of the currently required textbooks.

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## **LEARNING OUTCOMES:**

Upon the successful completion of this course, students will be able to:

- describe the role, nature and structure of the Canadian Income Tax Act;
  - explain tax planning strategies in a variety of organizational contexts;
  - identify opportunities and make recommendations regarding tax planning for individuals and corporations;
  - explain tax impacts for corporate reorganizations, rollovers, trusts and estate planning, and partnerships;
  - identify opportunities and make recommendations regarding corporate reorganizations, rollovers, trusts and estate planning and partnerships;
  - apply GST/HST laws & file GST/HST returns; and
  - apply basic international tax and foreign income rules to organizational issues.
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## **COURSE TOPICS:**

- Taxable income & tax payable for individuals revisited
- Taxable income & tax payable for corporations
- Taxation of corporate investment income
- Other issues in corporate taxation
- Corporate taxation and management decisions
- Rollovers under Section 85
- Other rollovers and sale of an incorporated business
- Partnerships
- Trusts and estate planning
- International issues in taxation
- GST/HST

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

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## EVALUATION AND ASSESSMENT:

Assignments	% Of Total Grade
Assignments	25%
Midterms	40%
Final Exam	<u>35%</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

Certificate and diploma students are required to maintain a minimum course grade of C- (55%) in all program courses. BBA students are required to maintain a minimum course grade of C (60%) and an average course grade of C+ in all program courses that contribute to the BBA.

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## 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.