

**COURSE CODE:** BUAD 356

**COURSE TITLE:** Taxation and Investment Planning

---

### **Calendar Description**

Learners examine the financial planning process, income tax legislation and advanced areas related to the practice of financial planning. Various investment products are explored. Different forms of business structures, including trusts, are examined in relation to financial planning.

**Prerequisite(s):** BUAD 251, MATH 114

**Co-requisite(s):** BUAD 208

**Prerequisite For:** None

**Substitutable Courses:** None

**Graduation Requirement:** Elective - BBA & Diploma

**Transfer Credit:** N/A

**Special Notes:** None

**Credits:** 3

**Hours per Week:** 3

**Originally Developed:** August 2011

**EDCO Approval:** March 2018

---

**CHAIR'S APPROVAL:** 

---

Learning Outcomes

- Outcome Upon completion of this course students will be able to:
- 1 **Develop** a strong understanding of the financial planning process, including the impact of various forms of business structures, including trusts.
  - 2 **Explain and apply** complex tax rules as they relate to the financial planning process.
  - 3 **Understand** the economic environment as it pertains to investments, be familiar with concepts of risk and return and understand the principles of modern portfolio theory.
  - 4 **Develop** a good working knowledge of investment products including money market, fixed income and equity securities and understand tax issues associated with various investment products.
  - 5 **Be familiar** with the investment planning process including active and passive investment strategies, diversification, leverage and investment returns.

## Course Objectives

- Objectives This course will cover the following content:  
See weekly course schedule below

## Professors

Name	Phone Number	Office	Email
Mike Hazen	n/a	C103	mhazen@okanagan.bc.ca

## Evaluation Procedure

Term Work (Quizzes & Assignments)	20 %
Midterm Exam	30 %
Final Exam	50 %
<b>Total</b>	<b>100 %</b>

## Course Policy on the Use of Artificial Intelligence

Students are permitted to use AI tools for formative work such as gathering information or brainstorming but may not use them for any assessed work or final submission. Whenever generative AI tools are used, they must be appropriately cited. (See [How to cite ChatGPT \(apa.org\)](#))

Students can use AI tools to assist in proofreading, grammar checking, and language refinement for written assignments where the student has composed the first draft. Students should keep in mind that AI revisions are only suggestions and that they are ultimately responsible for the quality of their submissions. Students may be asked by their instructor how they interacted with AI tools and be prepared to explain and justify their process.

## Required Materials

The textbooks are ordered directly through ADVOCIS - please see the course Moodle shell for instructions and link to order the texts. Advocis texts for this course: FP 918 – Investments, FP 919 - Taxation.

## Notes

A financial calculator is mandatory for courses in the Financial Services option. Students are expected to be proficient in the use of their financial calculator. The Texas Instruments BAII+ is recommended.

FP Canada oversees the granting of the Certified Financial Planner (CFP) and the Qualified Associate Financial Planner (QAFP) license. Students who wish to write the CFP or QAFP license exam must first complete the FP Canada-Approved Core Curriculum Program. This course is one of the courses within the FP Canada-Approved Core Curriculum Program. Students must also pass a comprehensive final exam administered by Advocis.

## Course Schedule

(Subject to change at the discretion of the professor)

Date		Topic	Textbook
2025 Class of:		Wed, Sep 3 - Classes begin Fri, Sep 12 - Add/drop date - Last day to register for a course and last day to receive a refund for course drop <b>Tue, Sep 30 - Statutory Holiday (no classes)</b> <b>Mon, Oct 13 - Statutory Holiday (no classes)</b> Fri, Oct 24 - Last day to withdraw from a course without academic penalty <b>Mon, Nov 10 - No classes</b> <b>Tue, Nov 11 - Statutory Holiday (no classes)</b> Fri, Dec 5 - Last day of regularly scheduled classes Tue, Dec 9 - Thu, Dec 18 - Final exam period – see <a href="#">policy</a> .	Chapter(s):
<b>Sep</b>	5	Introduction	Module 9
	12	Income Tax Administration Taxable Benefits	Module 9
	19	Taxable Benefits	Module 9
	26	Capital Gains Capital Gains – Special Cases	Module 9
<b>Oct</b>	3	Capital Dividend Account / Alternative Minimum Tax Attribution Rules	Module 9
	10	Attribution Rules Other Tax Rules	Module 9
	17	<b>MID-TERM EXAM</b>	Module 9
	24	Measuring Returns Managing Risk	Module 8
	31	Fixed Income Securities Bonds & Debentures	Module 8
<b>Nov</b>	7	Common Shares Preferred Shares	Module 8
	14	Derivative Securities	Module 8
	21	Mutual Funds	Module 8
	28	Segregated Funds Exchange Traded Funds	Module 8
<b>Dec</b>	5	Review	Module 8
	9	<b>Exam Period Begins</b>	

## Skills Across the Business Curriculum

The 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, honesty and integrity.

## Student Conduct

### What is the Disruption of Instructional Activities?

At Okanagan College (OC), disruption of instructional activities includes student “conduct which interferes with examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study facilities of OC”, as well as conduct that leads to property damage, assault, discrimination, harassment and fraud. Penalties for disruption of instructional activities include a range of sanctions from a warning and/or a failing grade on an assignment, examination or course to suspension from OC.

**Academic Honesty:** Students have a responsibility to read the [OC Academic Integrity Policy](#).

### What is Cheating?

“Cheating includes but is not limited to dishonest or attempted dishonest conduct during tests or examinations in which the use is made of books, notes, diagrams or other aids excluding those authorized by the examiner. It includes communicating with others for the purpose of obtaining information, copying from the work of others and purposely exposing or conveying information to other students who are taking the test or examination.”

Students must submit independently written work. Students may not write joint or collaborative assignments with other students unless the instructor approves it in advance as a group/team project. Students who share their work with other students are equally involved in cheating.

### What is Plagiarism?

Plagiarism is defined as “the presentation of another person’s work or ideas without proper or complete acknowledgement.” It is the serious academic offence of reproducing someone else’s work, including words, ideas and media, without permission for course credit towards a certificate, diploma, degree and/or professional designation. The defining characteristic is that the work is not yours.

“Intentional plagiarism is the deliberate presentation of another’s work or ideas as one’s own.” Intentional plagiarism can be a copy of material from a journal article, a book chapter, data from the Internet, another student, work submitted for credit in another course or from other sources.” “Unintentional plagiarism is the inadvertent presentation of another’s work or ideas without proper acknowledgement because of poor or inadequate practices. Unintentional plagiarism is a failure of scholarship; intentional plagiarism is an act of deceit.”

### What are the Students’ Responsibilities to Avoid Plagiarism?

Students must acknowledge the sources of information used on all their assignments. This usually involves putting the authors’ name and the year of publication in parentheses after the sentence in which you used the material, then at the end of your paper, writing out the complete references in a Reference section.

“Students are responsible for learning and applying the proper scholarly practices for acknowledging the work and ideas of others. Students who are unsure of what constitutes plagiarism should refer to the UBC publication “*Plagiarism Avoided; Taking Responsibility for your Work*”. This guide is available in OC bookstores and libraries.

Students are expected to understand research and writing techniques and documentation styles. The School of Business requires the use of the APA or MLA style but suggests that students cite references using the APA guidelines (see Publication Manual of the American Psychological Association, 6<sup>th</sup> edition (2009)). A copy of the APA manual is available in the reference section and available for circulation from OC libraries. The library website has access to these two major citing styles.

### What are the Penalties for Plagiarism and Cheating?

The Okanagan School of Business does not tolerate plagiarism or cheating. All professors actively check for plagiarism and cheating and the Okanagan School of Business subscribes to an electronic plagiarism detection service. All incidents of plagiarism or cheating are reported and result in a formal letter of reprimand outlining the nature of the infraction, the evidence and the penalty. The Dean of the School of Business and the Registrar record and monitor all instances of plagiarism and cheating. Penalties for plagiarism and cheating reflect the seriousness and circumstances of the offence and the range of penalties includes suspension from OC.