

GRANDE PRAIRIE REGIONAL COLLEGE
DEPARTMENT OF BUSINESS ADMINISTRATION
COURSE OUTLINE - McLENNAN

D. Frattini

BA 2160 - TAXATION

TEXTS:

1. Canadian Income Taxation-Planning and Decision-Making, 2nd Edition, W.J. Buckwold, McGraw-Hill Ryerson Limited, 1993.
2. Introduction to Federal Income Taxation in Canada, 14th edition, 1993-94, R.E. Beam, S.N. Laiken, CCH Canadian Limited, 1993.

PREREQUISITE:

BA 1120, Principles of Accounting recommended. Previous and concurrent courses in Business Administration desirable.

COURSE
DESCRIPTION:

An introduction to the fundamental principles of the Canadian income tax system with a focus on the provisions of the Income Tax Act and the related Regulations. Implications for accounting, financial planning, and business decision-making are recognized throughout.

COURSE
OBJECTIVES:

To introduce the student to the major components of the Income Tax act and to related Revenue Canada policies, practices and publications.

To develop an understanding of how taxation affects business and investment decisions.

GRADING:

Mid-Term Exam	20%
Quizzes, Hand in Assignments	40%
Final Exam	40%

COURSE
CONTENT:

Text Chapters

1. Buckwold - Chapters 1 through 13, 17, 19, 21 as time permits.
2. Beam and Laiken - Chapters 1-7, 9-15.

Selected study materials to be distributed during the term.

Taxation of individuals and taxation of corporations are examined separately except where inter-related by topical coverage.

Students are encouraged to discuss the course with the instructor at any time.