

GRANDE PRAIRIE REGIONAL COLLEGE
DEPARTMENT OF BUSINESS ADMINISTRATION
COURSE OUTLINE

BA 2160 - TAXATION

- TEXTS:**
1. Introduction to Federal Income Taxation in Canada, 13th edition, 1992-93, R.E. Beam, S.N. Laiken, CCH Canadian Limited, 1992.
 2. Problems and Questions in Canadian Taxation, 1992 edition, Henry B. Zimmer.
- PREREQUISITE:** BA 1120, Principles of Accounting recommended. Previous and concurrent courses in Business Administration desirable.
- COURSE DESCRIPTION:** A study, at the introductory level, of the fundamental principles of the Canadian income tax system with a focus on the provisions of the Income Tax Act. 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:**
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| Mid-Term Exam | 25% |
| Quizzes, Hand in Assignments | 35% |
| Final Exam | 40% |
- COURSE CONTENT:**
- Text Chapters 1-7, 9-15.
- Problems, cases and readings 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.