

GRANDE PRAIRIE REGIONAL COLLEGE
DEPARTMENT OF BUSINESS ADMINISTRATION
COURSE OUTLINE

M. Zablocki

BA 2160 - TAXATION

TEXT: Introduction to Federal Income Taxation in Canada,
15th Edition, 1994-95, R.E. Beam, S.N. Laiken, CCH
Canadian Limited, 1994.

PREREQUISITE: Successful completion of BA 1120, Principles of Accounting
strongly recommended. Concurrent courses in Finance and
Accounting.

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 where appropriate.

COURSE OBJECTIVES: To introduce the student to the major components of the
Income Tax act and to related Revenue Canada policies and
practices.

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

GRADING:

Mid-Term Exam	25%
Quizzes, Hand in Assignments	30%
Final Exam	45%

COURSE CONTENT: Text Chapters
1. 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.