

GRANDE PRAIRIE REGIONAL COLLEGE
DEPARTMENT OF BUSINESS ADMINISTRATION
COURSE OUTLINE
BA 2160 - TAXATION

- TEXT:** Introduction to Federal Income Taxation in Canada, 17th Edition, 1996-1997, R.E. Beam, S.N. Laiken, CCH Canadian Limited, 1996.
- PREREQUISITE:** Successful completion of BA 1120. Principles of Accounting very strongly recommended. Concurrent courses in Finance and Accounting are also very beneficial.
- 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:**
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| Mid-Term Exam | 25% |
| Quizzes, Hand in Assignments | 40% |
| Final Exam | 35% |
- COURSE CONTENT:**
- Text Chapter 1-7,9, 10, 11, 13
 - 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.
 - The course text is an integral part of the course for its chapter material, exercises and problems.