

**GRANDE PRAIRIE REGIONAL COLLEGE
DEPARTMENT OF BUSINESS ADMINISTRATION
COURSE OUTLINE**

BA2160/AC 3010 - TAXATION

TEXT: Canadian Tax Principles, 1997-98 Edition, C. Byrd, I. Chen, M. Jacobs, Prentice - Hall, Canada, Inc. 1997.

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:	Mid-Term Exam and QUIZZES	35%
	Hand in Assignments	30%
	Final Exam	35%

COURSE CONTENT: Text Chapters 1, 2, 3, 5 through 16, 18, 21.

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.