



Business
Program: Continuing Education
Option:

FMGT 3420
Taxation 1

Hours/Week:	3	Total Hours:	36	Term/Level:	
Lecture:		Total Weeks:	12	Credits:	
Lab:					
Other:					

Instructor:	Office Phone:	Office Location:
Home Phone:	E-mail:	Fax:

Prerequisites

FMGT 3420 is a Prerequisite for:

Course No.	Course Name:	Course No.	Course Name
FMGT 2100	Accounting 2 (or equivalent)	FMGT 4420	Taxation 2

Course Goals

Course Description

Evaluation

Final Examination	33 1/3%
Mid-term Examination	67 2/3%
TOTAL	100%

Course Outcomes and Sub-Outcomes:

Upon successful completion of this course, the student will be able to:

- understand the basic rules and issues involved in the computation of income from employment, investments, business profits and capital gains.

Course Record

Developed by: _____ Date: _____
Instructor Name and Department (signature)

Revised by: _____ Date: _____
Instructor Name and Department (signature)

Approved by: _____ Start Date: _____
Associate Dean/Program Head (signature)



BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

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Effective Date

Fall 1997

Instructor(s)

Office No.:
Fax No.:

Phone:
Email:

Text(s) and Equipment

Required:

1. *Tax Principles to Remember*
C.I.C.A. current edition
2. *Canadian Income Tax Act with Regulations*
C.C.H. current edition (or equivalent)

Reference/Recommended:

These materials are available within the BCIT Library:

- Interpretation Bulletins
- Information Circulars
- CCH Tax Reporter

Class/Number	Outcome/Material Covered	References
1	Introduction - Taxable Persons and Income	Chapters 1 and 2
2	Employment Income	Chapter 2
3	Other Income	Chapter 3
4	Business Income	Chapter 4
5	EXAM #1 - Chapters 1-4 Start Chapter 6	Chapter 5
6	Business Income	Chapter 6
7	Capital Cost Allowance	Chapter 7
8	Cumulative Eligible Capital Investment Income	Chapter 7 Chapter 8
9	EXAM #2 - Chapters 5, 6, 7 Investment Income	Chapter 8
10	Capital Gains and Losses	Chapter 9
11	Capital Gains and Losses	Chapter 10
12	Review - EXAM #3 NOTE: Please ensure that you have thoroughly read the chapter before the lecture.	