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## BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

## Course Outline Part A

Business

Program: Continuing Education

Option:

FMGT 3420

Taxation 1

Hours/Week: 3  
Lecture:  
Lab:  
Other:

Total Hours: 36  
Total Weeks: 12

Term/Level:  
Credits:

Instructor:  
Home Phone:

Office Phone:  
E-mail:

Office Location:  
Fax:

**Prerequisites****FMGT 3420 is a Prerequisite for:**

Course No.  
FMGT 2100

Course Name:  
Accounting 2 (or equivalent)

Course No.  
FMGT 4420

Course Name  
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 Outline  
FMGT 3420 Auditing 1

(cont'd)

**Course Record**

Developed by: Alan & Cabbett Date: January 2, 1999  
Instructor Name and Department (signature)

Revised by: Alan & Cabbett Date: January 2, 1999  
Instructor Name and Department (signature)

Approved by: B. Halon Start Date: JAN 3/1999  
Associate Dean/Program Head (signature)



BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

Course Outline Part B

Business  
Program: Continuing Education  
Option:

**FMGT 3420**  
**Taxation 1**

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**Effective Date**

Fall 1997

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**Instructor(s)**

Office No.:  
Fax No.:

Phone:  
Email:

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**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)

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**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	<b>EXAM #1</b> - 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	<b>EXAM #2</b> - Chapters 5, 6, 7 Investment Income	Chapter 8
10	Capital Gains and Losses	Chapter 9
11	Capital Gains and Losses	Chapter 10
12	Review - <b>EXAM #3</b>  <b>NOTE:</b> Please ensure that you have thoroughly read the chapter before the lecture.	