

**BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY****COURSE OUTLINE**COURSE NAME Taxation IICOURSE NUMBER FMGT 4420 (408)DATE January, 1997Prepared by School of Business

Taught to \_\_\_\_\_ Year

School Business

School \_\_\_\_\_

Program Financial Management

Program \_\_\_\_\_

Date Prepared September, 1994

Option \_\_\_\_\_

Term \_\_\_\_\_ Hrs/Wk 3 Credits \_\_\_\_\_No. of Weeks 12 Total Hours 36

Instructor(s) \_\_\_\_\_ Office \_\_\_\_\_ Local \_\_\_\_\_

Office Hours \_\_\_\_\_

**PREREQUISITES**

FMGT 3420 Taxation I or FMGT 3430 Taxation and Financial Planning.

**COURSE OBJECTIVES**

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

Resolve common tax problems of individuals, corporations and trusts, and identify those tax problems requiring referral to a specialist.

**EVALUATION**

Final Examination	<u>33 <math>\frac{1}{3}</math></u>	%
Mid-Terms (2)	<u>67</u>	%

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**REQUIRED TEXT(S) AND EQUIPMENT**

**"Tax Principles to Remember"** — C.I.C.A., current edition.

**"Canadian Income Tax Act with Regulations"** — C.C.H., current edition (or equivalent).

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**REFERENCE TEXTS AND RECOMMENDED EQUIPMENT**

(These materials are available within BCIT Library.)

Interpretation Bulletins

Information Circulars

CCH Tax Reporter

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**COURSE SUMMARY**

**COURSE OUTLINE**  
**(continued)**

<b>Week Lecture Number</b>	<b>Material Covered</b>	<b>References</b>
1	Computing Taxable Income	Chapter 11
2	Tax on Individuals	Chapter 12
3	Tax on Individuals	Chapter 13
4	Tax on Corporations	Chapter 14
5	TEST #1 — Chapters 11–13 Tax on Corporations	Chapter 15
6	Tax on Corporations	Chapter 15
7	Corporate Surplus Distributions	Chapter 16
8	Trusts	Chapter 17
9	TEST #2 — Chapters 14–17 Partnerships	Chapter 17
10	International Income	Chapter 18
11	Administration and GST	Chapters 19/20
12	Review TEST #3	
	<b>NOTE:</b> Please read the assigned material thoroughly before each class.	