



BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

Course Outline **Part A**

School of Business

FMGT 4430

Program Financial Management

Advanced Taxation

Option: Taxation

Hours/Week:	4	Total Hours:	40	Term/Level:	4
Lecture:	1	Total Weeks:	10	Credits:	
Lab:	3				
Other:					

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Prerequisites

Course No. FMGT 3410 **Course Name:** Taxation 1

Course Description and Goals

To provide students with a working knowledge of the Canadian Income Tax Act. Students will develop the ability to research a comprehensive taxation topic using: the Income Tax Act, Interpretation Bulletins, Information Circulars, Advanced Tax Rulings, Dominion Tax Cases and will incorporate all pending amendments.

These skills will be developed by the use of in seminar tax case analysis and discussion along with exercises designed to facilitate a knowledge of how to find, interpret and present relevant tax topics.

Students will work in a "tax pool" group of three to four and will present their tax research with a formal presentation to the rest of the seminar members. The students will work closely in a group setting and will be required to enhance their interpersonal communication skills.

Students will also review and present a CCH Tax Software module. This software will form the basis of the research presentation project.

Evaluation

Policy: Mid-term examination

The mid-term examination will be an open book exam using the current CCH version of the Income Tax Act. Students will be given a specific topic/s to locate and analyze using the ITA only.

Final Examination	n/a
Mid-term Examination	20%
Quiz	10%
Project – CCH Software Presentation	10%
Project – Research Topic	50%
Participation	10%
TOTAL	100%

Course Outcomes and Sub-Outcomes:


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

- Effectively research a comprehensive tax topic using a variety of tax materials.
- Refine their formal presentation and communication skills.
- Work closely in a group setting developing inter-personal skills.
- Appreciate the demands and constraints required to research and present a tax topic in an efficient and “economical” manner.

Course Record

Developed by: Ralph Gioia Date: December 15, 1998
Instructor: Ralph Gioia B.A., C.A.
Financial Management

Revised by: Ralph Gioia Date: December 29, 1999

Approved by:  Start Date: 8/1/01
Associate Dean: ~~Dick Dolan~~

Text(s) and Equipment

Required: One copy of CD-ROM, *Income Tax Act on CD*, C.C.H., *Income Tax Act*, current edition, C.C.H.

Assignment Details

Details of the research project and the text review project will be provided separately.

Class/Number	Outcome/Material Covered	Chapter Reference
1	Course orientation, introduction to the structure of the Tax Act. Development of a formal method for " <i>organizing a tax problem</i> ". Group analysis and presentation of the " <i>Golem</i> " case.	
2	Analysis of "Her Majesty the Queen vs. Leonard R. Young" and "Her Majesty the Queen vs. Jake Friesen"	
3	Completion of group topics. Finalization of presentation timetable. Analysis of "James D. Beyette vs. The Minister of National Revenue" Speaker: David Pleasance CCH Canada	
4	CCH Group presentations Mid-term preparation exercises – various. Topic preparation.	
5	Mid-term Exam. Presentations: Groups 1 and 2.	
6	Quiz 1 and 2. Presentations: Groups 3 and 4.	
7	Quiz 3 and 4. Presentations: Groups 5 and 6.	
8	Quiz 5 and 6. Tax II Review Presentations development	
9	Course project completion. <i>Report due – May 21st.</i>	
10	Tax II Review Presentations.	