

# TAXATION (TAXN)

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## **TAXN 250 Taxation 1**

3 Credits

An introductory course in Canadian Income Tax covering: the computation of income from employment, from business, and from property. This includes capital gains and losses, as well as capital cost allowance: computation of taxable income for individuals and corporations.

### **Prerequisites**

ACCT 151

### **Transfer Credits**

Explore transfer credit opportunities by visiting the BC Transfer Guide (<http://www.bctransferguide.ca>)

## **TAXN 251 Taxation 2**

3 Credits

This course examines Canada Revenue Agency requirements for reporting for taxes in business applications. Through problem solving and practical application, the student will analyze and apply required income and taxes payable reporting processes legislated by the Canada Revenue Agency. Students will perform computations of net income, taxable income, and taxes payable. In addition, students will examine management strategies that apply tax planning concepts for corporate taxation. Aboriginal cases and problems will be included where applicable and available.

### **Prerequisites**

TAXN-250

### **Transfer Credits**

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