

## **EFFECTIVE: SEPTEMBER 2011** CURRICULUM GUIDELINES

A.	Division:	Education			Effective Date:	Se	ptember 2011	
B.	Department / Program Area	Commerce & Business Admin. BBA Degree			New Course	Re	evision	X
	C				If Revision, Section(s) <b>F</b> Revised		F, H, P, Q	
					Date Last Revised:	Ju	ine 2009	
					Date of Current Revision:	Μ	ay 2010	
C:	ACCT 3370		D:	Income Tax 1		E:	3	
	Subject & Course No.		Des	criptive Title		Se	emester Credits	

**F:** Calendar Description:

This course covers the fundamental principles and concepts of Canadian federal income tax legislation as it applies to individuals. The course emphasizes the understanding of the conceptual structure of the Income Tax Act and equips students with skills in the application of its rules to practical cases. Students who plan to transfer to the CGA program are advised that there is a five-year time limit for transfer of ACCT 3370 and ACCT 3470 to CGA TX1.

G: Allocation of Contact Hours to Type of Instruction / Learning Settings

Primary Methods of Instructional Delivery and/or Learning Settings:

## Lecture

Number of Contact Hours: (per week / semester for each descriptor)

## Lecture 4 Hours per week

Number of Weeks per Semester:

15 weeks X 4 Hrs. per week = 60 Hrs.

**H:** Course Prerequisites:

(ACCT 2310 with minimum grade of C) OR ACCT 2410 with minimum grade of C) AND (CMNS 1115 with minimum grade of C OR ENGL 1130 with minimum grade of C)9.96 Tf1 0

## M: Course Objectives/Learning Outcomes:

At the end of the course, the successful student should be able to:

1. Demonstrate the use of tax law and procedures

**R:** Prior Learning Assessment and Recognition: specify whether course is open for PLAR

This course is not open to PLAR.

Course Designer(s): Glen Stanger and Elizabeth Hicks

Education Council / Curriculum Committee Representative

Dean / Director: Robert Buller

Registrar: Ted James

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