



**EFFECTIVE: MAY, 2008**  
**CURRICULUM GUIDELINES**

**A.** Division: Education Effective Date: May, 2008

**B.** Department / Program Area: Commerce & Business Admin. / Accounting Management  
 New Course  Revision  X  
 If Revision, Section(s) Revised: H

**F:** Calendar Description:

This course introduces the student to Canadian income tax concepts for individuals. Topics include: the structure of the Income Tax Act, computation of income by source, deductions, net income, taxable income, and taxes payable. Students will be required to use a recognized income tax software program to prepare selected assignments. This is a very heavy course. Students are strongly advised to take ACCT2310 or ACCT 2410 as a prerequisite.

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

Primary Methods of Instructionalnal

**H:** Course Prerequisites:  
 (ACCT 1210 or ACCT 1235 with minimum grade of B-) and (CSIS 1110 or CSIS 2200) and CMNS 1115 with minimum grade of C. Strongly recommended: ACCT 2310 and/or ACCT 2410.  
 1Nil

Number of Contact Hours: (per week / semester for each descriptor)  <b>Lecture 4 Hours per week</b>  Number of Weeks per Semester:  <b>15 weeks X 4 Hrs. per week = 60 Hrs.</b>	<div style="border: 1px solid black; height: 60px; margin-bottom: 5px;"></div> <p><b>J:</b> Course for which this Course is a Prerequisite</p> <p style="text-align: center;">ACCT 3470</p> <p><b>K:</b> Maximum Class Size:</p> <p style="text-align: center;">35</p>
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**L:** PLEASE





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

This course is not open to PLAR.

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Course Designer(s) **Elizabeth Hicks**

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Education Council / Curriculum Committee Representative

Dean / Director