

Grande Prairie Regional College
Department of Business Administration

BA 2040 Investment and Taxation Fundamentals (3-0-0)

Course Outline

Instructor	Lori Rae
Contact	(780) 539-2711 or lrae@gprc.ab.ca , Room C406
Text	Course material from the Institute of Canadian Bankers.
Prerequisite	BA 1050 and BA 1110 or consent of instructor

Course Objectives

This course provides the basic principles on investment and taxation. The first part of the course explores the structure of personal taxation by demonstrating how income deductions and credits are calculated. The second part of the course introduces the concepts of risk and return, as well as the different types of investment products that are available. The last part of the course will look at the legal aspects of financial planning.

Grading	Assignments and Quizzes	25%
	Midterm #1	20%
	Midterm #2	20%
	Final Exam	30%
	Participation	5%

*Chapter quizzes or assignments will be given at the end of each chapter and will be weighted equally totaling 20% of your final grade. The first midterm will be given approximately during the week of October 4-8 and account for 20% of your final grade. The second midterm will be given approximately during the week of November 15-19 also accounting for 20% of your final grade. The final exam will be scheduled by the registrar's office and will account for 35% of your final grade.

***In order to receive ICB credit students must obtain 60% (C-) on the course.**

Course Content

- Financial asset classes
- Risk and return
- Money market instruments
- Fixed income instruments
- Equity instruments
- Mutual funds
- Introduction to personal tax planning
- Calculating total income
- Maximizing deductions
- Calculating federal and provincial income taxes
- Deferred income plans
- Legal aspects of financial planning