## Introduction to Personal & Corporate Taxation [TX1]

#### Course description and purpose

Personal & Corporate Taxation [TXI] is the first of two courses in taxation in the CGA program of professional studies. It is a level four course that focuses on topics that aim to

- ensure you achieve a good understanding of the general principles and concepts of the Canadian Income Tax Act (ITA), as encountered by most individuals and corporations
- help you develop professional skills in the application of ITA principles and concepts to solve tax problems of individuals and corporations
- · introduce you to the basic principles of income tax planning and international taxation
- introduce you to tax preparation software to aid in tax planning and in the preparation of individual T1 income tax and benefit returns

TXI is designed to assist you in developing professional competence and skills to

- · determine a taxpayer's taxation requirements, exposure, and liability
- evaluate tax implications of proposed and completed transactions
- · ensure compliance with all taxation reporting and filing requirements
- analyse and advise on tax planning issues

The CGA Program of Professional Studies is designed to help you develop the competencies that are essential to a professional accountant. To learn more about the program's competency-based approach and view the complete CGA competency list, see "<u>Use the course features</u>." For information on the competencies developed and strengthened specifically in *TXI* and how they relate to the course topics, see the *TXI* examination blueprint. (To access the blueprint, click "Exam preparation" in the course navigation pane.)

#### Course prerequisites

- Foundation courses: As a level four course, TXI draws on the knowledge you have acquired from
  other subjects, specifically, financial accounting, economics, statistics, and law. A description of these
  prerequisite courses is available in the <u>CGA-Canada Syllabus</u> on the CGA-Canada website.
- Mathematics: You are expected to have a sound understanding of basic mathematics and its
  application in the business context, which you will find in any standard business mathematics text.
- Ethics: An understanding of ethical principles and how the accounting profession addresses ethical
  issues is an essential part of the CGA program of professional studies. The Ethics Readings Handbook
  /ERH/ has been developed as a study resource in this area and is provided electronically through the
  "Reference library" link under the Resources tab.

# **Personal And Corporate Taxation Guide Tx1**

**Peipei Pang** 

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In an electronic era where connections and knowledge reign supreme, the enchanting power of language has be more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Personal And Corporate Taxation Guide Tx1**," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we shall delve into the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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