



ACCT 5123: Advanced Taxation

SUMMER 2025

Instructor	Bertrand Lemieux, PhD Candidate, MBA, M.Fisc, M.Sc., CPA (auditor), CPA (US)
Email Address	Bertrand.lemieux@carleton.ca
Class Times	<u>Section A:</u> Monday & Wednesday 9:05am – 11:55am <u>Section B:</u> Monday & Wednesday 1:05pm – 3:55pm <u>Section P:</u> Monday & Thursday 6:05pm – 8:55pm
Modality	In-Person
Office Hours	By Appointment (Email or Zoom)

Pre-Requisites & Preclusions:

Prerequisites: ACCT 5120

Course Description/Instructor's Statement

Carleton Calendar Description (Find at <https://calendar.carleton.ca/undergrad/courses/BUSI/>)
Canadian taxation and financial planning issues regarding personal and business decisions involving individuals, corporations, partnerships and trusts.

Course Learning Objectives:

1. To apply the tax law in practical problems and case settings
2. To apply tax planning concepts through cases application
3. To explain the theoretical concepts behind the specific provisions of the law
4. To interpret the tax law, taking into account the specific wording of the provisions, judicial decisions & the Canada Revenue Agency's (CRA) position

Required/Optional Materials & Prices

Introduction to Federal Income Taxation in Canada – Study Guide

- Johnstone, N., Mescall, D., Robson, J.E.; 45th Edition; Wolters Kluwer; 2024
- **\$230.00** With Study Guide
- ISBN-13: 9781773792514
- Second-hand copies are permitted with limitations

OR

Byrd & Chen's Canadian Tax Principles – Study Guide

- Donell, G., Vol. 1 & 2; Pearson Education Canada; 2024 – 2025
- **\$250.75** (includes Vol 1 & 2; Study Guide & MyLab Access) – Price at Carleton Bookstore
- ISBN-13: 9780135329436
- Second-hand copies are permitted with limitations

OR

Canadian Income Taxation 2024/2025

- William Buckwold, Joan Kitunen, Matthew Roman, Abraham Iqbal; 27th Edition; McGraw Hill Publishing; 2024
- **\$69.00 - \$179.95**
- ISBN-13: 9781266002724
- Second-hand copies are permitted with limitations

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Brouard, F. a series of Tax Notes. (made available through Brightspace)

Brouard, F. a series of Tax Cases. (made available through Brightspace)

A fee (\$35) will be collected by the MAcc administrator for their use

Please purchase the textbook(s) from the campus bookstore in Nideyinàn (formerly the University Centre) or through the bookstore website: <https://carleton.ca/campus-services/the-bookstore/>.

Grading Scheme

Individual Class Engagement/Participation	10%
Cases Preparation	40%
Assignments	10%
Final Exam	*40%
TOTAL	100%

* To pass the course, students must obtain at least 45% on the final examination in addition to other requirements.

Important Dates to Note

Final Exam: Section A & B: August 20th, 2025 **Section P:** June 23rd, 2025

University Academic Calendar: <https://calendar.carleton.ca/academicyear/>

Policies & Accommodations

<https://students.carleton.ca/course-outline/>

<https://carleton.ca/pmc/current-students/academic-accommodations/>



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