



**MAcc**



**Master in Accounting (MAcc)**

## **COURSE OUTLINE**

### **Issues in Taxation ACCT 5122 (section A)**

**Summer 2017**

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#### **1.0 COURSE COORDINATOR AND INSTRUCTOR**

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#### **2.0 DESCRIPTION**

This course will provide students additional knowledge in Canadian Federal Taxation required in the MAcc program. Emphasis on corporate income tax and some specialized topics. (0.25 credit)

Prerequisite(s): Permission of the School

### **3.0 COURSE OVERVIEW AND OBJECTIVES**

There are two undergraduate taxation courses in the Sprott School of Business. The focus of BUSI3005 (Taxation I) is on fundamental principles and personal income tax. The focus of BUSI4005 (Taxation II) is on corporate income tax and some specialized topics. Table A provides a summary of undergraduate taxation coverage at Sprott and topics included in each course.

The two taxation courses are designed to achieve the following objectives:

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

Due to CPA requirements and courses content varying from one university to another, some students, especially those with only one taxation course, may have a gap in their taxation knowledge. This course is designed to provide an opportunity for students to gain additional knowledge in Canadian taxation to be successful in the MAcc.

### **4.0 METHOD OF INSTRUCTION**

Taxation in the Master of Accounting (MAcc) program will be specifically covered in ACCT5120 (Advanced Concepts I (core 1)) and ACCT5123 (Advanced Taxation) plus integration in other courses. All students admitted in the MAcc program have the minimum CPA entry level knowledge. However, all students should have a more similar level of knowledge.

The format of the course consists generally of one 170-minute class meetings per session. Due to time constraints not all chapter material will be covered in class. Students are responsible for the entire content of each chapter of the textbook as well as all additional topics discussed in class, except for those areas specifically excluded by the instructor.

Class sessions entail a mixture of lecture, case study, problem analysis, and class discussion. The content of any lecture presumes and expects you have carefully studied the assigned reading. It requires active learning, which means that the student must take responsibility for the learning that takes place. You must do the cases and readings assigned and be prepared for each class. You are encouraged to ask questions and to stimulate discussion on topics that you have difficulty understanding.

## 5.0 GRADING SCHEME

Your grade for the course will depend on both individual work and group work outside of the class, and classroom contributions, as outlined below:

Individual Class Engagement (Participation and Preparation)	20	(see section 5.1)
Assignments	30	(see section 5.2)
Final Exam	* 50	(see section 5.3)
TOTAL	** 100	

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

\*\* Satisfactory In-term Performance

- 1) The requirement for Satisfactory In-term Performance is set at 50% of all, not each, pre-final term work (i.e. assignments, participation marks, quizzes, etc.).
- 2) Unsatisfactory In-term Performance in this course will lead to Failure in this course (regardless of the performance at the Final exam)  
FND (Failure, no deferral) grade in this course (in case of missed Final exam)

The grading scale used to calculate your final grade will be the one listed in the Carleton University Graduate Calendar:

A+	90 - 100	B+	77 - 79	C+	67 - 69	D+	57 - 59
A	85 - 89	B	73 - 76	C	63 - 65	D	53 - 56
A-	80 - 84	B-	70 - 72	C-	60 - 62	D-	50 - 52
F	below 50						

WDN = Withdrawn from the course

ABS = Student absent from the final exam

DEF = Deferred

FND = (Failed, no Deferred)  
Student could not pass the course even with 100% on final exam

All final grades are subject to the Dean's approval.

## 5.1 Individual Class Engagement (Participation and Preparation):

The intent is to have a very interactive class. Students are expected to contribute to class discussions on a constructive and regular basis. Much of your learning will occur during class and cases discussions. Points will be awarded for contributions to the class. Class participation points are not awarded exclusively for "good" answers to questions. Contributions to the class also include asking thoughtful questions, helping to understand complicated ideas, suggesting reasonable alternatives, and being willing to try out new ideas. Individuals may also be asked to present from time to time as part of the individual participation component. Participation may also include occasional announced and unannounced quizzes.

Each student is expected to prepare cases before each class. A listing of cases is provided on the course website. Self-study problems in the textbook will also provide the student with the opportunity to practice the course material. Student will submit evidence of preparation (summary of readings / problems solutions / cases solutions) to the instructor. Students' working papers will attest the attempts made by the student to learn the concepts and solve the cases. Points will be awarded for preparation of cases.

## 5.2 Assignments:

The content of each assignment, which are cases, will be posted on the course website. They must be completed individually. By submitting their assignment, each student declares that the work submitted is their work, not someone else's answers and understanding and compliance with Carleton plagiarism and instructional offenses rules.

Hand-in Assignment at the beginning of each class to the instructor. If it is not handed-in before the due date, it will be considered late and subject to a 100% PENALTY.

Graded assignments involve both technical aspects and judgment aspects. Consequently, the grading of these cases and problems has both objective and subjective components. The course instructor is committed to providing you with adequate feedback on subjective components of your grades. Additional feedback from your instructor is always available through consultations during scheduled office hours or by arrangement. Students must always retain a hard copy of all work that is submitted. The time limit for revision of the assignments is equal to 2 weeks after the date of return.

## 5.3 Final Exam:

The final exam (4 hours) will be comprehensive in nature and will cover the whole course. Only non-programmable calculators (without alpha storage capabilities) will be permitted for use during examinations. The format of the final exam may consist of case studies and objective questions (multiple choice). Material covered during the entire term is subject to be on the final examination. A Tax Appendix with various information will be provided by the instructor as part of the final exam.

## 6.0 COURSE MATERIAL

### 6.1 Required Texts

Basic material:

- BEAM, R.E., LAIKEN, S.N., BARNETT, J.J., JOHNSTONE, N., MESCALL, D., ROBSON, J.E. Introduction to Federal Income Taxation in Canada and Introduction to Federal Income Taxation in Canada – Study Guide, 2016-2017, 37th ed., Toronto, Wolters Kluwer Canada.  
ISBN 978-1-55496-871-8 & ISBN 978-1-55496-872-5  
(with CD-ROM) Cantax Research Library, Problems Sets with Solutions and Cantax Software for Individual (T1) and corporate (T2) tax return  
Note: Another textbook could be used. (See list in section 6.4)
- Cases and notes from the professor will be posted in cuLearn for the course.

Supplementary material:

- *Canadian Income Tax Act with Regulations*, last edition.  
Options:
  - *Income Tax Act*. (included in CPA Canada material)
  - *Income Tax Act*. (free version from Government of Canada website)  
<http://laws-lois.justice.gc.ca/eng/acts/I-3.3/>
  - *Federal Income Tax Act*, 15<sup>th</sup> ed., CPA Canada, 2017. [FITA] (annually)
  - *Canadian Income Tax Act with Regulations*, 104<sup>th</sup> ed., Wolters Kluwer, Spring 2017. [CITA] (bi-annually)
  - *Practitioner's Income Tax Act*, 49<sup>th</sup> ed., Carswell, 2017. [PITA] (bi-annually)

### 6.2 Course Web page

The instructor will make extensive use of the Internet to post course materials and other announcements. A cuLearn page is used for announcements and posting of course materials. You could find the course CuLearn page:

<http://www.carleton.ca/culearn>

See also

<http://sprott.carleton.ca/~fbrouard/taxguidefisc.html>

<http://sprott.carleton.ca/~fbrouard/linkstax.html>

### 6.3 Carleton Library Tax References

Wolters Kluwer TaxWorks - Income Tax Collection

You must obtain username and passwords from the Library Information Desk. The Library subscription is restricted to Carleton University members only.

Contents:

- Canadian Tax Reporter (Commentaries, ITA, ITAR, regulations, IT, IC)
- Provincial Tax Reporter [Ontario and Québec]
- Dominion Tax Cases
- Window on Canadian Tax
- Canadian Master Tax Guide
- Tax Treaties and Social Security Agreements

## 6.4 Supplemental References

- BUCKWOLD, W.J., KITUNEN, J. Canadian Income Taxation: Planning and Decision Making, 2016-2017 ed., Toronto, McGraw-Hill Ryerson, 2016.
- BYRD, C., CHEN, I. Canadian Tax Principles, and Canadian Tax Principles - Study Guide, 2016-2017 ed., Toronto, Pearson Canada, 2016. (vol. I; vol. II; and Study Guide)
- CANADIAN TAX FOUNDATION. TaxFind, latest version, Toronto, Canadian Tax Foundation.
- COCKFIELD, A., O'BRIEN, M. Student edition of the Income Tax Act 2012, Toronto, Carswell, 2012.
- COOK, T. Canadian Tax Research - A Practical Guide, 5<sup>th</sup> ed, Toronto, Carswell, 2010.
- DUFF, D.G., ALARIE, B., BROOKS, K., PHILIPPS, L. Canadian Income Tax Law, 3rd ed. Toronto, Lexis Nexis Butterworths, 2009.
- EDGAR, T., SANDLER, D. COCKFIELD, A. Materials on Canadian Income Tax, 14<sup>th</sup> edition, Toronto, Carswell, 2010. (15<sup>th</sup> ed in Fall 2015)
- FLEMING, J. CFE/UFE Tax: A Guide to Understanding the Basics of Canadian Income Taxation, 4<sup>th</sup> edition, Toronto, Carswell, 2014.
- HOGG, P.W., MAGEE, J. E., LI, J. Principles of Canadian Income Tax Law, 8<sup>th</sup> edition, Toronto, Carswell, 2013.
- KRISHNA, V. Fundamentals of Income Tax Law, Volume 1: Personal Tax, Toronto, Carswell, 2014.
- KRISHNA, V. Fundamentals of Income Tax Law, Volume 2: Corporate Tax, Toronto, Carswell, 2015.
- MAGEE, J. Insight into Canadian Income Tax, 2015-2016 ed., Toronto, Carswell, 2015.
- SALANIE, B. The Economics of Taxation, 2nd ed., Cambridge, The MIT Press, 2011.
- SCHOLLES, M.S., WOLFSON, M.A., ERICKSON, M., MAYDEW, E.L., SHEVLIN, T. Taxes and Business Strategy: A Planning Approach, 4th ed., Upper Saddle River, Prentice-Hall, 2009.

## 6.5 Governmental sources

Canada Revenue Agency (CRA) / Agence du revenu du Canada (ARC)	<a href="http://www.cra-arc.gc.ca/">http://www.cra-arc.gc.ca/</a>
Department of Finance Canada	<a href="http://www.fin.gc.ca/">http://www.fin.gc.ca/</a>
Department of Justice Canada	<a href="http://canada.justice.gc.ca">http://canada.justice.gc.ca</a>
Tax Court of Canada (TCC)	<a href="http://www.tcc-cci.gc.ca/">http://www.tcc-cci.gc.ca/</a>
Federal Court of Canada (FCC)	<a href="http://www.fct-cf.gc.ca/">http://www.fct-cf.gc.ca/</a>
Supreme Court of Canada (SCC)	<a href="http://www.scc-csc.gc.ca/">http://www.scc-csc.gc.ca/</a>
House of Commons	<a href="http://www.parl.gc.ca/">http://www.parl.gc.ca/</a>
Ministry of Finance Ontario, Tax Revenue Division	<a href="http://www.trd.fin.gov.on.ca/">http://www.trd.fin.gov.on.ca/</a>
Ministère des Finances Québec	<a href="http://www.finances.gouv.qc.ca/">http://www.finances.gouv.qc.ca/</a>
Ministère du Revenu du Québec	<a href="http://www.mrq.gouv.qc.ca/">http://www.mrq.gouv.qc.ca/</a>

## 6.6 Tax associations

Canadian Tax Foundation (CTF) / Association canadienne d'études fiscales (ACEF)	<a href="http://www.ctf.ca/">http://www.ctf.ca/</a>
Association de planification fiscale et financière (APFF)	<a href="http://www.apff.org/">http://www.apff.org/</a>

## 7.0 EXAM POLICY

University Policy will be strictly adhered to.

Note: Supplemental and grade raising exams are not available in this course.

The only acceptable reason for missing the exam is illness supported by a medical certificate. Please note that there is a formal university policy that governs the administration of deferred exams.

## 8.0 OFFICE HOURS AND EMAILS

Instructors office hours (without and with appointment) will be announced in class and posted on the course website. A note will also be posted beside Instructor office door.

Please read the note Discussion forum and emails on cuLearn.

Note that the Sprott School of Business requires that correspondence with professors be carried out through your Carleton email account only.

For us, to respond to your emails, we need to see your full name, CU ID, and the email must be written from your valid CARLETON address. Therefore, it would be easier to respond to your inquiries if you would send all email from your Carleton account. If you do not have or have yet to activate this account, you may wish to do so by visiting <http://carleton.ca/ccs/students/>

## 9.0 COURSE SHARING WEBSITES

Student or professor materials created for this course (including presentations and posted notes, labs, case studies, assignments and exams) remain the intellectual property of the author(s). They are intended for personal use and may not be reproduced or redistributed without prior written consent of the author(s).

## 10.0 GROUP WORK

The Sprott School of Business encourages group assignments in the school for several reasons. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, follower-ship and other group skills. Group assignments are also good for learning integrative skills for putting together a complex task. Your professor may assign one or more group tasks/assignments/projects in this course. If you have a group assignment, you may find useful the resources at [http://sprott.carleton.ca/academic\\_programs/groupwork.html](http://sprott.carleton.ca/academic_programs/groupwork.html)

Before embarking on a specific problem as a group, it is your responsibility to ensure that the problem is meant to be a group assignment and not an individual one.

## 11.0 STUDENT PREPARATION

### 11.1 Background reading

Each course module contains readings about tax concepts and issues. The content of any lecture presumes and expects you have carefully studied the assigned reading.

### 11.2 Homework cases and problems

Students learn technical tax materials best when they have to apply them, rather than listening to lectures. So, you should expect to solve problems every week. Some of the cases and problems are for self-study; solutions are provided. Some of the cases and problems will be important preparation for the class discussions (which affect your individual participation points). You can't expect to become a professional athlete only by watching sports on TV. It's the same thing with tax.

### 11.3 Aids to help you answer the questions raised by the cases and problems

These aids may take many forms depending on requests in CuLearn discussion forum. It could be a list of hints to help you get started or progress. Sometimes, there will be supplemental readings. Other times, the aids will direct you to one of the campus or local libraries to use computer databases or other reference materials to find the information you need to help you solve the cases or problems.

### 11.4 Suggested approach

You could look at your study habits with the following questions.

- Have you got an overview of the chapter before the lecture?
- Have you read the slides before the lecture?
- Have you prepared cases before the lecture?
- Have you prepared your questions before attending classes?
- Have you attended class as an active learner and participant?
- Have you prepared for class as per your instructor directives?
- Have you read the chapter?
- Have you tried to solve the recommended problems/cases?
- Have you compared your personal solutions with the solutions?
- Have you tried to understand the materials by discussing it with colleagues?
- Have you tried to ask your question by sending a question on Discussion forum (CuLearn)?
- Have you consult your instructor with your problems?
- Have you consulted TA's with your problems, if any?



## 12.0 ACADEMIC INTEGRITY

Ethics and values are very important in accounting and the world of business, non-profit and government organizations. We will consider ethical issues in accounting throughout this course. Ethics and values are also important in education. Instructors will assume, unless there is evidence to the contrary, that you are an ethical student. To help you fulfill your ethical responsibilities as a student, the ethical standards for this course are listed below.

### 12.1 Graded Group Assignments

All work is to be performed exclusively by the members of the group and all group members must contribute their fair share to each assignment. If outside research is performed, sources are to be cited and information discovered via outside research is to be clearly labeled as such. If outside research is performed, the products of your research are not to be shared with any student who is not a member of the group.

### 12.2 Examinations

All exams must be the exclusive work of the individual student.

### 12.3 Plagiarism

The University's Senate defines plagiarism in the regulations on instructional offences as: "to use and pass off as one's own idea or product work of another without expressly giving credit to another."

### 12.4 Penalty for academic integrity violations

Violations of academic integrity are a serious academic offence. Violations of academic integrity - presenting another's ideas, arguments, words or images as your own, using unauthorized material, misrepresentation, fabricating or misrepresenting research data, unauthorized co-operation or collaboration or completing work for another student - weaken the quality of the degree and will not be tolerated. Penalties may include; a grade of Failure in the submitted work and/or course; academic probation; a refusal of permission to continue or to register in a specific degree program; suspension from full-time studies; suspension from all studies at Carleton; expulsion from Carleton, amongst others. Students are expected to familiarize themselves with and follow the Carleton University Student Academic Integrity Policy which is available, along with resources for compliance at:

<http://www2.carleton.ca/sasc/advisingcentre/academic-integrity>

All academic integrity violations must be reported.

## 13.0 CONDUCT

Professional conduct is built upon the idea of mutual respect. Such conduct entails (but is not necessarily limited to):

- *Attending the class.*

Each class benefits from the attendance and participation of all students. Your grade for participation will be affected by absences. Regular class attendance is important and required. I expect you to attend class and contribute to a quality discussion. Class and team discussion of the materials (e.g., readings, assignments, and cases) are an important part of the learning process. If circumstances prevent attendance at a class meeting, please remember that you are responsible for all materials discussed, handouts distributed, assignments covered, and announcements made.
- *Arriving on time.*

Late arrivals are disruptive to both lectures and class discussion, and show disrespect to those who are on time.
- *Minimizing disruptions.*

You should not leave and re-enter the class. You should avoid engaging in side conversations after class has begun.
- *Focusing on the class.*

While you may take notes on laptops, do not use laptop computers or hand-held devices for other tasks while in class. Activities such as net surfing, and answering email are very impolite and disruptive both to neighbors and the class.
- *Being prepared for class.*

You should be ready to discuss any assigned readings and to answer any assigned questions for each day's class, including being ready to open a case assigned for that day.
- *Respect.*

You should act respectfully toward all class participants. Class participation grading reflects student adherence to these principles; students gain credit for contributing valuable insights and students lose credit if they fail to adhere to any of the above guidelines.
- *Cellular phones.*

The use of cellular phones IS NOT PERMITTED in this class. It is disruptive to the instructor and class members. If you carry a phone to class, please make sure it is turned off. If an emergency situation requires you to keep your cell phone turned on you may wish to keep the silent mode on, please discuss this with the instructor prior to the class starting.

## **14.0 REQUIRED CALCULATOR IN BUSI COURSE EXAMINATIONS**

Only Texas Instruments BA II Plus (including Pro Model), Hewlett Packard HP12C (including Platinum model) and HP10bII, Staples Financial Calculator, Sharp EL-738C & Hewlett Packard 10bII calculators will be permitted in all Business course examinations. Those calculator are available in the campus bookstore and at various other off-campus retail stores.

## **15.0 DEFERRED FINAL EXAMINATION**

Students unable to write a final examination because of illness or other circumstances beyond their control must contact the instructor in writing to request a deferred exam. Permission may be granted when the absence is supported by a medical certificate and/or appropriate document(s) to support the reason for the deferral. Deferred exams are not granted for students who have made travel arrangements that conflict with examination schedule.

## **16.0 DROP COURSE POLICY**

The deadline for academic withdrawal is the last day of classes (each term).

## **17.0 ACADEMIC REGULATIONS, ACCOMMODATIONS, Etc.**

University rules regarding registration, withdrawal, appealing marks, and most anything else you might need to know can be found on the university's website, here:  
<http://calendar.carleton.ca/undergrad/regulations/academicregulationsoftheuniversity>

## **18.0 REQUESTS FOR ACADEMIC ACCOMMODATIONS**

### **18.1 For Students with Disabilities**

The Paul Menton Centre for Students with Disabilities (PMC) provides services to students with Learning Disabilities (LD), psychiatric /mental health disabilities, Attention Deficit Hyperactivity Disorder (ADHD), Autism Spectrum Disorders (ASD), chronic medical conditions, and impairments in mobility, hearing, and vision. If you have a disability requiring academic accommodations in this course, please contact the PMC, 613-520-6608 or [pmc@carleton.ca](mailto:pmc@carleton.ca) for a formal evaluation. If you are already registered with the PMC, contact your PMC coordinator to send me your Letter of Accommodation at the beginning of the term, and no later than two weeks before the first in-class scheduled test or exam requiring accommodation (if applicable). After requesting accommodation from PMC, meet with me to ensure accommodation arrangements are made. For PMC information, please refer to <http://www.carleton.ca/pmc/>

## 18.2 For Religious Obligations

Students requesting academic accommodation on the basis of religious observance should make a formal, written request to their instructors for alternate dates and/or means of satisfying academic requirements. Such requests should be made during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist, but no later than two weeks before the compulsory event.

Accommodation is to be worked out directly and on an individual basis between the student and the instructor(s) involved. Instructors will make accommodations in a way that avoids academic disadvantage to the student.

Students or instructors who have questions or want to confirm accommodation eligibility of a religious event or practice may refer to the Equity Services website for a list of holy days and Carleton's Academic Accommodation policies, or may contact an Equity Services Advisor in the Equity Services Department for assistance.

## 18.3 For Pregnancy

Pregnant students requiring academic accommodations are encouraged to contact an Equity Advisor in Equity Services to complete a letter of accommodation. The student must then make an appointment to discuss her needs with the instructor at least two weeks prior to the first academic event in which it is anticipated the accommodation will be required.

## **19.0 CHANGES TO THE SYLLABUS**

A syllabus is a tool to help you plan your time. Every effort is made to make the syllabus as complete as possible, but there may be occasions when changes are required. The instructor will announce any deviations from the syllabus in class and the change will be posted on the course web page.

**ACCT 5122 - ISSUES IN TAXATION  
SUMMARY OF SCHEDULE - Summer 2017**

<b>Sessions</b>		<b>Topics</b>	<b>Readings and Submission</b>  (see roadmap for more details)
	<b>Friday</b> (section A)  RB1200 (River Building)		BLB = Beam, Laiken and Barnett textbook
S1	<b>Thursday,</b> May 4 (8h30-11h30) (room ?_____)	Introduction to Course Overview of Net Income, Taxable Income, Tax Payable Taxable Income and Tax Payable for Corporations	BLB: chap. 11,12
S2	Friday, May 12 (8h30-11h30)	Tax Payable for Corporations Related and Affiliated Persons Associated and Connected Corporations	BLB: chap. 7,12,16  <b>Working papers</b>
S3	Friday, May 19 (8h30-11h30)	Corporate Distributions Concept of Integration and Dividends	<b>Assignment 1</b> BLB: chap. 12, 15
S4	Friday, May 26 (8h30-11h30)	Corporate Reorganizations	BLB: chap. 15,16  <b>Working papers</b>
	June 2	No classes	
S5	Friday, June 9 (8h30-11h30)	Corporate Reorganizations Tax Planning - Use of a Corporation	<b>Assignment 2</b> BLB: chap. 16,17, (13)
S6	Friday, June 16 (8h30-11h30) (room ?_____)	Harmonized Sales Tax (HST) Partnerships Trusts General anti-avoidance rule (GAAR)	<b>Assignment 3</b> Note on GST/HST BLB: chap. 13, 18
		Review Tutorial (if needed)	
	Friday, <b>June 23</b> (8h30-12h30) room AP132		<b>Final Exam</b>

**TABLE A - SUMMARY OF UNDERGRADUATE TAXATION COVERAGE AT SPROTT**

Weeks	Topics	BUSI 3005 Chapters	BUSI 4005 Chapters	CPA Entry Level
1	Introduction to Canadian Tax System	1		C
1	Tax Policy and Legislation Principles of Tax Planning Liability for Tax / Residency Net Income for Individuals	2		B B
1	Procedures and Administration	14		B, C
1 ½	Income from an Office or Employment	3		B
2	Income from a Business Capital Cost Allowance and Cumulative Eligible Capital	4 5		B B
1	Income from Property Other Income and Other Deductions	6 9		B B
1 ½	Capital Gains and Capital Losses	7, 8		B
1	Deferred Income Plans Non arm's length transactions Income attribution	9 8 8		C B B
2	Taxable Income and Tax Payable for Individuals	10		B
3	Net Income for Corporations Taxable Income and Tax Payable for Corporations Corporate Tax Components		11, 12	B B B
½	Concept of Integration and Eligible Dividends		12	C
½	Associated and Connected Corporations Related and Affiliated Persons		12	B
1	Tax Planning - Use of a Corporation Tax Planning - Shareholder- Manager Remuneration GAAR		13	C C C
1	Corporate Distributions		15	B
2 ½ ½	Corporate Reorganizations Sale / Purchase of a Business Estate Freeze		15, 16, 17	C - -
1	Harmonized Sales Tax (HST)		various	B
1	Partnerships and Trusts		18	C
1	Tax Planning			C

Note:

- The weeks column represents the number of weeks related to each topic (12 weeks for each course).
- The topics column refers to the titles in the Sprott course outline.
- The chapters column corresponds to Beam et al. textbook chapters for each taxation course (3005 and 4005).
- The CPA Entry Level is estimated from the the *CPA Competency Map Knowledge Supplement* published by CPA Canada in 2012.