



## ACCT 5123: Advanced Taxation

SUMMER 2025

<b>Instructor</b>	Bertrand Lemieux, PhD Candidate, MBA, M.Fisc, M.Sc., CPA (auditor), CPA (US)
<b>Email Address</b>	Bertrand.lemieux@carleton.ca
<b>Class Times</b>	<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
<b>Modality</b>	In-Person
<b>Office Hours</b>	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.; 45<sup>th</sup> 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

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**Canadian Income Taxation 2024/2025**

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

&

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%
<b>TOTAL</b>	<b>100%</b>

\* 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 20<sup>th</sup>, 2025      **Section P:** June 23<sup>rd</sup>, 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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