



ACCT 5122: Issues in Taxation

SUMMER (/WINTER) 2026

Full Professor	François Brouard, DBA, FCPA, FCA
Email Address	francois.brouard@carleton.ca
Class Times	<u>Section A(+P):</u> Saturday May 9, 2026 = 9h00-12h00 + 13h00-16h00 Saturday May 16, 2026 = 9h00-12h00 + 13h00-16h00
Modality	In-Person
Office Hours	By Appointment (Email or Zoom)

Pre-Requisites & Preclusions:

Prerequisites: Permission of the School (MAcc office)

Course Description/Instructor's Statement

Carleton Calendar Description (Find at <https://calendar.carleton.ca/grad/courses/ACCT/>)
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.

Course Learning 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.

Required/Optional Materials & Prices (previous versions are permitted with limitations)

Introduction to Federal Income Taxation in Canada – Book and Study Guide

- Johnstone, N., Mescall, D., Robson, J.E.; 46th Edition; Wolters Kluwer; 2025-2026
- **\$269.00** With Study Guide; ISBN-13: 9781773792514

OR

Byrd & Chen's Canadian Tax Principles – Book and Study Guide

- Donell, G., Vol. 1 & 2; Pearson Education Canada; 2025-2026
- **\$245.99** (includes Vol 1 & 2; Study Guide & MyLab Access); ISBN-13: 9780135329436

&

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

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

No fee for those notes and cases.

If needed, 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	24%
Cases Preparation	31%
Assignments (3)	45%
TOTAL	100%

Important Dates to Note

Section A (& P): May 9 & 16, 2026

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

Policies & Accommodations

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

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



Stay updated with important notifications and announcements from Carleton University, by downloading the Carleton University App!