

---

**Graduate Diploma in Accounting**  
**PAD 9014L – Advanced Taxation Case Writing**  
**Course Outline: Section – 001/002 – Summer, 2018**

---

**1. Course Information:**

**1.1. Class Location and Time:**

**Refer to course schedule as rooms change.**

Section 001 - 9:00-12:00

Section 002 - 1:00-4:00

**1.2. Instructor:** Ann Bigelow

**Office:** Room 4407, Social Science Building

**Office Hours:** By appointment

**Phone:** 661-2111 x 84928

**Email:** [abigelow@uwo.ca](mailto:abigelow@uwo.ca)

**Website Address:** <http://owl.uwo.ca/portal>

The DAN Department of Management and Organizational Studies strives at all times to provide accessibility to all faculty, staff, students and visitors in a way that respects the dignity and independence of people with disabilities. Please contact the course instructor if you require material in an alternate format or if you require any other arrangements to make this course more accessible to you. You may also wish to contact Services for Students with Disabilities (SSD) at 519-661-2111 ext 82147 for any specific question regarding an accommodation. More information about "Accessibility at Western" is available at: <http://accessibility.uwo.ca>

**2. Calendar Description**

The purpose of this course is to deepen students' understanding of the Income Tax Act (Canada) and its effect on business decisions. The objective of this course is to analyze complex taxation issues at the personal and corporate level as well as a variety of complex issues such as rollovers, estate planning, and the taxation of trusts and international taxation.

**3. Textbook**

**3.1. Required:**

**3.1.1.** Densmore Consulting Services, CPA Competency Map Study Notes, 2018 Edition - permitted for use during exams (**Please purchase this at the UWO Bookstore if at all possible**)

**3.1.2.** Course pack available at the UWO Bookstore.

**3.1.3.** Canadian Income Tax Act with Regulations, available online through UWO Library

**3.2. Recommended (either of the following):**

**3.2.1.** Byrd and Chen's Canadian Tax Principles, Volumes 1 & 2 and Study Guide, 2016-2017 Edition, Clarence Byrd and Ida Chen, Pearson Canada Inc. (please note that your instructor is most familiar with this text).

**3.2.2.** Introduction to Federal Income Taxation in Canada, 37th Edition, 2016-2017, Beam et al.

## 4. Course Objectives and Format

### 4.1. On successful completion of the course, students will:

- Assemble and properly arrange complex and diverse financial information in order to accurately calculate net income, taxable income and federal income tax payable for individuals, corporations, trusts, and taxpayers involved in partnerships.
- Identify opportunities to minimize tax consequences of financial transactions involving corporations and their shareholders and generate multiple solutions.
- Research and develop a solutions to tax planning scenarios in order to minimize tax consequences by balancing both short and long term taxpayer objectives and communicate their recommendations in a professional format.
- Recognize the changing nature of tax legislation and the inherent uncertainties.

### 4.2. Course format

Classes will be focused on the discussion, analysis, and writing of cases. Students are expected to come to class well prepared. Students will be required to make presentations in class of various aspects of a case and practice their case writing techniques. Full solutions of cases covered in this course will not be provided to students. Students wishing to review the full solution may request to do so in the instructor's office.

## 5. Evaluation

Exam #	Percentage of Course Grade
Exam 1 – one case (2 hours) – May 22, 10AM-noon, HSB 14/16	20%
Exam 2 – two cases (4 hours) – June 8, 10AM-2PM, HSB 14/16	80%

### 5.1. Mid-term and final examinations

Examinations are a case based format.

Examinations will be completed using a software package. There is no cost to the student for access to this software. Instructions on accessing and using the program will be provided in class.

The first exam, will be scheduled for 2 hours, and will consist of one 90-minute case. The final exam will be scheduled for 4 hours and consist of two 90-minute cases. A formula sheet, or electronic access to relevant data will be provided at examinations.

Dictionaries and electronic devices such as cellular phones or other devices that can access the internet are NOT allowed into the examinations.

Only non-programmable calculators will be allowed into the exams. If you are unsure, please ask your professor to check your calculator.

Students are responsible for material covered in their undergraduate taxation courses, and in the Graduate Diploma classes, assigned readings and cases covered in this course.

Exam solutions will not be returned to students but may be reviewed in the instructor's office. Students will receive their response back along with a marking key and comments that will be added to the response by our markers.

No makeup exam will be provided if a student misses the mid-term examination. If the student has appropriate permission and/or supporting documentation for the missed examination, then the marks for that exam will be moved to the final examination.

Students missing an examination without appropriate permission and supporting documentation will receive a grade of zero on that evaluation.

## 5.2. Other information

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course. The only exception to this is if a student misses the mid-term examination with appropriate supporting documentation for their absence (see 5.2 above). Extra assignments to improve grades will **NOT** be allowed, except as noted in section 5.3. Grades will **not** be adjusted on the basis of need. It is important to monitor your performance in the course. Remember: *You* are responsible for your grades in this course.

## 5.3. Bonus mark option:

All students will be provided with an opportunity to write a practice exam on Saturday July 21, 2018. Students who participate in this option will mark their own paper after, with input from the professors in the program.

For participating in this optional opportunity, and where the work done (based on the sole discretion and judgement of the professors) indicates that a serious attempt was made to complete the case and the marking, students will earn 10 bonus marks. Students may allocate the bonus marks they earn to any course/courses in the program.

## 6. Academic Offences

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, at the following Web site: [http://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/scholastic\\_discipline\\_grad.pdf](http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_grad.pdf)

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference database for the purpose of detecting plagiarism of papers subsequently submitted to the system. Use of the service is subject to the licensing agreement, currently between The University of Western Ontario and Turnitin.com (<http://turnitin.com>)