Huron AT WESTERN

# Brief Course Outline

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| **Course Title:** | **ADV ISS IN CANADIAN TAXATION** |
| **Course Number and Section** | MOS 4462A 550 |
| **Instructor Name(s):** | Robert Pilling, CPA, CA |
| **Instructor Email(s):** | rpilling@uwo.ca |

Disclaimer: Information in the brief course outline is subject to change. The syllabus posted on OWL Brightspace is the official and authoritative source of information for the course.

### Course Description:

This course deepens students' understanding of the Income Tax Act (Canada) and its effect on business decisions. Analysis consists of 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 and reg. Also includes coverage of the Goods and Services Tax (GST/HST). Extra Information: 3 lecture hours.

### Learning Outcomes: one outcome per entry

• Calculate taxable income and taxes payable for corporations, trust and partners involved in partnerships net of relevant tax credits available to each taxable entity.

• Calculate the tax consequences of transactions between the corporations and their shareholders and advise clients on how to do these transactions in most tax efficient way.

• Use advanced tax planning tools including but not limited to different roll overs to minimize immediate and future tax consequences for the client.

• Calculate the tax consequences for non-Canadian residents on Canadian source income and tax consequences for Canadian residents on foreign source income.

• Explain the application of GST/HST to business transactions and the obligations of taxpayers with regard to registration, collection and remittance of amounts.

This course is approved by CPA Ontario to meet the prerequisite course requirement for admission into the CPA Professional Education Program (PEP). It covers the Tax Competencies required by CPA. You will be expected to know and to be able to apply the material from this course if you pursue post-graduate CPA studies, including Western’s G-Dip program.

Students should also focus on developing the CPA Enabling Competencies: 1. Acting Ethically and Demonstrating Professional Values 2. Leading 3. Collaborating 4. Managing Self 5. Adding Value 6. Solving Problems and Making Decisions 7. Communicating

**Textbooks and Course Materials:**
Textbook: Byrd & Chen's Canadian Tax Principles, 2025-2026 Edition, Volumes I and II with Study Guide
by Gary Donnell, Copyright 2025
Publisher: Pearson Education, Canada, Toronto
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Price $129.00 Mylab study guide & electronic text
Price $279.35 Printed text PLUS MyLab
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Other course materials available on OWL Brightspace Class website.

**Methods of Evaluation: one assignment per entry**

| Assignment | Due Date mm/dd/yy | Weight - % |
|---|---|---|
| Mid-Term 1 (2-Stage test) | 09/25/26 | 20 |
| Mid-Term 2 Exam | 11/13/26 | 30 |
| Class Contribution | Each class | 15 |
| FINAL EXAM (cumulative) | Dec exam period | 35 |

Friday, August 14, 2026

# Huron Brief Course Outline 2026/27

**In-course Costs** $129.00

For Textbooks and Course Materials (below), you are required to include the cost of each textbook or other learning material.

Note whether there are any restrictions that would prevent a student from using a second-hand copy. Here is some suggested text:

- Required textbook: [author, title, edition, publisher, date]. Cost: [insert amount].
  - Or include the weblink of the textbook's publisher site that includes the cost information.
- Students need to purchase this edition. Second-hand or older editions will not be sufficient.
- OR Students are welcome to purchase second-hand or earlier editions of this textbook.
- This course has an optional field trip that costs [insert amount].
- This course has a required field component that costs [insert amount].

In solidarity with the Anishinaabe, Haudenosaunee, Lūnaapéewak, and Chonnonton peoples on whose traditional treaty and unceded territories this course is shared.