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| |  |  | | --- | --- | | **The Ministry of Education and Training**  **HOCHIMINH CITY OPEN UNIVERSITY** | **SOCIALIST REPUBLIC OF VIETNAM**  **Independence – Liberty – Happiness**  **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** | |  |

**BACHELOR PROGRAM**

**SYLLABUS**

**ACCO3311 - TAX ACCOUNTING**

1. **COURSE OUTLINES:**
   1. Name: TAX ACCOUNTING
   2. Course code: ACCO3311
   3. Course Credit: 03credits
   4. Requisite: Principles accounting, Financial accounting 1, Financial accounting 2, and Financial accounting 3.
2. **COURSE DESCRIPTION:**

The Tax Accounting course provides students with knowledge and skills about tax accounting, such as recording, calculating and preparing and presenting provisions for tax in the financial statements and tax reports. Students are required to complete Theory of Accounting course and Financial Accounting 1 course, Financial Accounting 2 course, Financial Accounting 3 course before registering this course. It is also prerequisite to take TaxAccounting course.

1. **COURSE OBJECTIVES**
   1. **General objectives**

This course aims to provide knowledge about tax accounting and main categories of business tax, such as income tax, value added tax, Special sales tax, Import and Export Duties, etc. By the end of the course, students are responsible for reading one or more articles relevant to the accounting topics we are studying taken from the business press and ethical judgment.

* 1. **Detailed objectives:**
     1. **Knowledge objectives:**

After successfully completing this course, students will be able to:

* Explain the relationship between accounting and provisions of taxation in relation with the accounting system;
* Present monitoring and recording major taxes affected certain specific activities, including value added tax, corporate income tax, personal income tax, special sales tax and import and export duties;
* Explain the basis of calculation, declaration and finalisation with periodical reports and annual tax settlement;
* Explain the basis of the tax information presented in the financial statements.
  + 1. **Skill objectives:**

As completing this course, students are expected to:

* Handle accounting data for monthly, quarterly tax declarations and annual taxes settlement;
* Identify the opportunities and risks of enterprise about taxation ;
* Plan tax at the basic level.
* Use Excel spreadsheet and tax declaration software in tax accounting.
* Ability to use resources such as professional standards, regulations, and other financial data to research accounting-related issues.
  + 1. **Attitude objectives:**

Students will demonstrate dedication to the following professional values and attitudes needed for success in the accounting profession:

* Value-based reasoning techniques under conditions of uncertainty to enhance personal objectivity, integrity, and ethical conduct.
* Motivation and commitment to continue learning throughout life to maintain professional knowledge and skills.
* Understand and comply accounting professional ethics.

1. **APPROACHES TO TEACHING AND LEARNING**

Lectures: 27 hours within 4 weeks

Practical: 18 hours within 4 weeks. You will be encouraged to practise bookkeeping, conduct accounting treatments and prepare supporting documents to address the week's learning objectives. These activities provide you with formative feedback on your progress.

1. **ASSESSMENT**

Students will be expected to undertake the following assessments related to the learning outcomes of this unit.

Students will receive feedback from academics based upon their engagement with and completion of practical tasks and will be encouraged to assess their own progress using voluntary quizzes.

* 1. Name of assessment: Final examination
  2. Group or individual: Individual
  3. Due date: End of semester
  4. Score grading scale: The course grading scale is 10-point system, with ten being the highest and zero being the lowest.
  5. Type of assessment: multi-choice questions combined with discussion questions. The students do not allow to using study materials during the examination time.
  6. Method and conduct of assessment:

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| **No.** | **Method of assessment** | **Ratio** |
| 1 | Mid-term examination | 40% |
| 2 | Final examination | 60% |

1. **STUDY MATERIALS**

- Ministry of Finance, The Vietnam accounting standards and Enterprise Accounting Regimes.

- The relevant legislation