

Course unit title:	Principles of Taxation
Course unit code:	ACC 312
Type of course unit:	Optional
Level of course unit:	Bachelor (1st Cycle)
Year of study:	3
Semester when the unit is	1 or 2
delivered:	
Number of ECTS credits allocated :	6
Name of lecturer(s):	Ms Loukia Sergiou
Learning outcomes of the	Explain the structure and principles of the Cyprus tax system
Mode of delivery: Prerequisites: Recommended optional program components: Course contents:	 Evaluate the governmental revenue collection systems and their supporting administrative structures and procedures Contrast and validate between principles and practices employed in the assessment of core areas of tax for individual companies and group of companies Calculate income tax liabilities of individuals, investment income, social insurance contributions, capital gains tax and corporation tax Identify core ethical issues in performing tax work and assess the tax implications for non-compliance Face-to-face None This course aims to introduce students to the discipline of taxation. Most specifically, students will be introduced to the principles and application
	areas of taxation. Furthermore, the course prepares students to produce a detailed assessment and computations of different forms of taxation.
Recommended	Textbook
and/or required reading:	Christofides, C. (2012). <i>Taxation Workbook</i> . 1 st Edition. Lithotechnic Ltd.
	Recommended reading: Savvides, S. (2012). <i>Taxation Paper F6 Textbook for Cyprus Variant</i> . CTR.
Planned learning activities and teaching methods:	Through lectures, class discussion and questions students understand and examine the structure and principles of the Cyprus tax system and compare these with the situation in other EU tax systems.
Assessment methods and	Class Participation 5%
criteria:	Midterm Examination 15%
	Written Assignment 10%
	Final Examination 70%
Language of instruction:	English
Work placement(s):	No
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