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 delivered:	1 or 2
Number of ECTS credits allocated :	6
Name of lecturer(s):	Ms Loukia Sergiou
Learning outcomes of the course unit:	• Explain the structure and principles of the Cyprus tax system • 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
Mode of delivery:	Face-to-face
Prerequisites:	None
Recommended optional program components:	None
Course contents:	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 and/or required reading:	Textbook Christofides, C. (2012). *Taxation Workbook.* 1st Edition. Lithotechnic Ltd. Recommended reading: Savvides, S. (2012). *Taxation Paper F6 Textbook for Cyprus Variant.* 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 criteria:	Class Participation 5% Midterm Examination 15% Written Assignment 10% Final Examination 70%
Language of instruction:	English
Work placement(s):	No