

Course unit title:	Principles of Taxation (UK)								
Course unit code:	ACC 313								
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):									
Learning outcomes of the course unit:	<ul style="list-style-type: none"> • Explain the structure of the governmental revenue collection systems and procedures • Calculate the corporation tax liabilities and value added tax (VAT) of companies • Underline and interpret tax exemptions and reliefs for tax referral • Review and examine the obligations of tax payers and their agents 								
Mode of delivery:	Face-to-face								
Prerequisites:	None								
Recommended optional program components:	None								
Course contents:	This course aims to develop an understanding of the structure and administrative mechanism for revenue collection in the UK. Additionally, the course unit involves a more detailed assessment and computations of different forms of taxation.								
Recommended and/or required reading:	<p>Textbook</p> <p>ACCA. (2012). <i>Taxation F6</i>. BPP Publishing.</p> <p>Recommended readings:</p> <p>Melville, A. (2006). <i>Taxation (F.A. 2006)</i>. 12th Edition. Pearson Education.</p> <p>Pope, T. & Anderson, K. (2006). <i>Prentice Hall's Federal Taxation 2007</i>. 20th Edition. Pearson Education.</p>								
Planned learning activities and teaching methods:	Through lectures, class discussion and tutorials students review and evaluate the specialist accounting area of taxation.								
Assessment methods and criteria:	<table> <tr> <td>Class Participation</td> <td>6%</td> </tr> <tr> <td>Midterm Examination</td> <td>14%</td> </tr> <tr> <td>Written Assignment</td> <td>10%</td> </tr> <tr> <td>Final Examination</td> <td>70%</td> </tr> </table>	Class Participation	6%	Midterm Examination	14%	Written Assignment	10%	Final Examination	70%
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Language of instruction:	English								
Work placement(s):	No								