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|--|--|---------------------|----|---------------------|-----|--------------------|-----|-------------------|-----|
| <b>Course unit title:</b>                                | Taxation Theory and Practice (UK)  |                     |    |                     |     |                    |     |                   |     |
| <b>Course unit code:</b>                                 | ACC 323  |                     |    |                     |     |                    |     |                   |     |
| <b>Type of course unit:</b>                              | Optional   |                     |    |                     |     |                    |     |                   |     |
| <b>Level of course unit:</b>                             | Bachelor (1st Cycle)   |                     |    |                     |     |                    |     |                   |     |
| <b>Year of study:</b>                                    | 3  |                     |    |                     |     |                    |     |                   |     |
| <b>Semester when the unit is delivered:</b>              | 1 or 2   |                     |    |                     |     |                    |     |                   |     |
| <b>Number of ECTS credits allocated :</b>                | 6  |                     |    |                     |     |                    |     |                   |     |
| <b>Name of lecturer(s):</b>                              | Ms Loukia Sergiou  |                     |    |                     |     |                    |     |                   |     |
| <b>Learning outcomes of the course unit:</b>             | <ul style="list-style-type: none"> <li>• Explain the corporation tax liabilities of individual companies and groups of companies</li> <li>• Calculate the corporation tax liabilities of companies and VAT owed by or owed to businesses</li> <li>• Record and report tax exemptions and reliefs in order to defer and/or minimize tax liabilities</li> <li>• Classify the obligations of tax payers and their agents</li> <li>• Identify and evaluate the implications of non-compliance</li> </ul> |                     |    |                     |     |                    |     |                   |     |
| <b>Mode of delivery:</b>                                 | Face-to-face   |                     |    |                     |     |                    |     |                   |     |
| <b>Prerequisites:</b>                                    | None   |                     |    |                     |     |                    |     |                   |     |
| <b>Recommended optional program components:</b>          | None   |                     |    |                     |     |                    |     |                   |     |
| <b>Course contents:</b>                                  | This course aims to introduce students to the specialist accounting area of taxation. Most specifically, students will be introduced to the structure and administrative machinery for revenue collection in the UK. Furthermore, the course prepares students to formulate a detailed assessment and computations of different forms of taxation.   |                     |    |                     |     |                    |     |                   |     |
| <b>Recommended and/or required reading:</b>              | <p>Textbook</p> <p>ACCA. (2012/2013). <i>Taxation F6</i>. BPP Publishing.</p> <p>Recommended reading:</p> <p>Melville, A. (2006). <i>Taxation (F.A. 2006)</i>. 12<sup>th</sup> Edition. Pearson Education.</p>   |                     |    |                     |     |                    |     |                   |     |
| <b>Planned learning activities and teaching methods:</b> | Through lectures, class discussion and questions students understand and examine revenue collection in the UK, through a detailed assessment and computations of different forms of taxation.  |                     |    |                     |     |                    |     |                   |     |
| <b>Assessment methods and criteria:</b>                  | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Class Participation</td> <td style="text-align: right;">5%</td> </tr> <tr> <td>Midterm Examination</td> <td style="text-align: right;">15%</td> </tr> <tr> <td>Written Assignment</td> <td style="text-align: right;">10%</td> </tr> <tr> <td>Final Examination</td> <td style="text-align: right;">70%</td> </tr> </table>   | Class Participation | 5% | Midterm Examination | 15% | Written Assignment | 10% | Final Examination | 70% |
| Class Participation                                      | 5%   |                     |    |                     |     |                    |     |                   |     |
| Midterm Examination                                      | 15%  |                     |    |                     |     |                    |     |                   |     |
| Written Assignment                                       | 10%  |                     |    |                     |     |                    |     |                   |     |
| Final Examination  | 70%  |                     |    |                     |     |                    |     |                   |     |
| <b>Language of instruction:</b>                          | English  |                     |    |                     |     |                    |     |                   |     |
| <b>Work placement(s):</b>                                | No   |                     |    |                     |     |                    |     |                   |     |