

COURSE FILE SUMMARY

COURSE INFORMATION

College / Institute / Centre	Of Management & Technology	Department	Finance & Accounting
Programme Title	Bachelor of Finance & Accounting	Programme Code	
Course Title	Tax Accounting	Course Code	EY425
	Lecture	Lab / Tutorial	Credit
# Hours	-----2-----	-----2-----	-----3-----
Pre Requisites: EY211 Company Accounting.			

COURSE AIM

This course explains the meaning of tax accounting and its purposes: also it introduces the current law and its practical form. Thus this course reflects the recent changes in the Egyptian tax system.

COURSE OBJECTIVES

This course mainly focuses on the tax accountability of commercial and industrial activity from different perspectives: characteristics, general conditions, scope of application and finally measurement of taxable net profit. Moreover, this course explains and trains the students how could they prepare and calculate tax return sheets and the procedures of tax assessments.

STAFF REQUIREMENTS

	Qualifications	Special Skills	Number
Lectures	PH. D. Accounting Major		1
Tutorials	B. Com. In Accounting		1
Laboratories / Workshops			

LECTURE SCHEDULE

Lecture			Description
#	Week	Hrs	
1	1	2	The meaning and purpose of tax accounting.
2	...2...	2	Development of Egyptian tax system and general characteristics.
3	...3...	2	Tax accountability of commercial and industrial profits.
4	...4...	2	Scope of tax on commercial and industrial profits.
5	...5...	2	Measurement of taxable net profit "1".
6	...6...	2	Measurement of taxable net profit "2".
7	...7...	2	Mid-Term Exam.
8	...8...	2	Allowable deductions "1".
9	9	2	Allowable deductions "2".
10	10	2	Determination of commercial and industrial profit included in the tax base"1".
11	11	2	Determination of commercial and industrial profits included in the tax base"2"
12	12	2	Twelfth Week Exam.
13	13	2	Tax Administration and Assessment "1".
14	14	2	Tax Administration and Assesment"2"
15	15	2	General Revision.
16	16	2	Final Exam.....

TEXT BOOKS

Code*	Description
.....	"Tax Accounting" Mohamed Abbas
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REFERENCE BOOKS

Code*	Description
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TUTORIAL SCHEDULE

Tutorial			Topic
#	Week	Hrs	
1	1	2	Explaining the meaning and purpose of tax accounting.
2	...2...	2	Explaining development of Egyptian tax system and general characteristics.
3	...3...	2	Applications on Tax accountability of commercial and industrial profits.
4	...4...	2	Application problems on Scope of tax on commercial and industrial profits.
5	...5...	2	Applications on Measurement of taxable net profit "1".
6	...6...	2	Applications on Measurement of taxable net profit "2".
7	...7...	2	Solving Mid-Term Exam.
8	...8...	2	Applications on Allowable deductions "1".
9	9	2	Applications on Allowable deductions "2".
10	10	2	Applications on Determination of commercial and industrial profit included in the tax base"1".
11	11	2	Applications on Determination of commercial and industrial profits included in the tax base"2"
12	12	2	Solving the twelfth Week Exam.
13	13	2	Applications on Tax Administration and Assessment "1".
14	14	2	Applications on Tax Administration and Assesment"2"
15	15	2	General Revision.

